

FRESNO CA 93888-0025

In reply refer to: [REDACTED]
Nov. 25, 2014 LTR 3503C i3



\$1,179.16 Abated

% SHAYNA GATLIN
M&M FINANCIAL CONSULTING
3947 N ASHLAND AVE
CHICAGO IL 60613-2507
Mt. Pleasant, WI



004496

Taxpayer Identification Number: [REDACTED]
Tax Period: Dec. 31, 2008
Form: 1040
Kind of Penalty(s): Failure to File, Failure to Pay

Dear Dwight W & Patricia M Geisler

Thank you for your recent letter dated Sep. 29, 2014 that asked us to remove the failure to file and pay penalties and included an accompanying payment of \$0.00.

We are pleased to inform you that your request to remove the failure to file and failure to pay penalties has been granted. However, this action has been taken based solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time consideration. The IRS will base decisions on removing any future Failure to File and Failure to Pay penalties on any information you provide that meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

You also requested removal of the Estimated Tax Penalty based on your reasonable cause explanation. We can only waive the penalty if you failed to pay because:

- 1) a casualty, disaster, or other unusual circumstance occurred, and the imposition of the penalty would be against equity and good conscience,
- OR
- 2) you retired during the tax year after reaching age 62
- OR
- 3) you became disabled during a tax year that estimated payments were due or during the previous year,
- AND
- 4) the underpayment was due to reasonable cause and not to willful neglect.

You asked us to remove interest as well as the penalty(s) on your account. However, the law does not permit us to remove interest for reasonable cause. We charge interest on any unpaid tax, regardless of whether you had reasonable cause.