



REBECCA KELLY
3947 N ASHLAND AVE
CHICAGO IL 60613
Oceanport, NJ

Social security number:
Name of taxpayer:



Dear Taxpayer:

Thank you for your correspondence received Sep. 17, 2014.

According to our records, an abatement of penalties in the amount of \$1,210.41 took place in July 2014 in reply to the original request we received on May 29, 2014. The enclosed Account Transcript will confirm this. Because penalties and interest continue to accrue until all tax is paid, you may make a similar request at that time.

The balance due for the Dec. 31, 2008, tax period is \$2,218.13, which includes penalty and interest figured to Nov. 20, 2014. You should pay now because penalties and interest will continue to accrue until the balance is fully paid.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We charge a 5% penalty for filing late, and a 1/2% penalty for paying late, when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard to extensions.

The penalty for paying late is based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

The penalties are charged for each month or part of a month the return or payment is late; however, neither penalty can be more

04992