

**Internal Revenue Service**  
IRS - Appeals Office  
Robert A Young Building  
1222 Spruce St., Room 6.304  
Saint Louis, MO 63103-2839

**Department of the Treasury**

**Person to Contact:**

Employee ID Number: [REDACTED]  
Tel: [REDACTED]  
Fax: [REDACTED]  
Contact Hours: 8:00am - 2:30pm

JUL 01 2011

[REDACTED]  
BRUNSWICK GA 31520

**In Re:**

Penalty Appeals

**Taxpayer Identification No:**

**Amount of Assessed Penalty(s):**

\$424.00

**I.R.C. Section(s):**

6651, 6656

**Tax Period(s) Ended:**

12/2010

Dear Taxpayer:

I considered your request for abatement and/or refund of the assessed penalty(s). Based on the facts, information you submitted, and the law; partial relief is warranted. It is my recommendation to abate \$203.00. The remaining penalty of \$221.00 is sustained for the following reason(s):

*Failure to file never rises to reasonable cause for hardship or lack of funds. With regards to the failure to pay and failure to deposit penalties, the bank statements show that of the three deposits to the IRS, two of the deposits/payments had ample funds to cover the deposit/payment to the IRS, and the bank statements showed that one deposit/payment did not have enough funds to cover the deposit/payment to the IRS. The deposits where there were ample funds constituted 68.3% of the total deposits/payments; therefore, I reduced the penalties for failure to deposit and failure to pay by 68.3%.*

You also requested that interest be removed; however, I am unable to consider that request. The waiver of interest is only available in the case of a ministerial or managerial error or delay by an employee of the Internal Revenue Service (IRS) in the performance of a procedural action as explained in Internal Revenue Code 6404(e)(1). If you wish to claim abatement under 6404(e)(1), you must file a claim on Form 843, Claim for Refund and Request for Abatement. Your claim must include an explanation of the error or delay caused by the IRS employee and the period of delay.

Your next level of appeal of the penalties would be to file a formal suit with either the United States District Court or the United States Court of Federal Claims. To continue the appeal you must:

- o Pay the balance due on the assessed penalty(s).
- o File a claim on Form 843 with the Service Center that processed the applicable return and include a statement requesting your claim be immediately disallowed.

You will then be issued a formal notice of claim disallowance. You will have two years from the date of this formal claim disallowance to bring formal suit. For information about procedures for filing suit in either of the courts, contact the clerk of your United States District Court or of the United States Court of Federal Claims.

The balance due (if not already paid) should be paid as soon as possible to avoid additional interest.

If you have any additional questions, please contact me at the telephone number listed above.

Sincerely,

[Redacted Signature]

[Redacted Name]

Appeals Team Manager

cc: Mason EA Bowman

