



## City of Phoenix

FINANCE DEPARTMENT  
TAX DIVISION

January 2, 2014

[REDACTED]  
MM Financial Consulting, Inc.  
3947 N. Ashland Avenue  
Chicago, IL 60613

RE: [REDACTED]

Penalty Waiver Period(s): AUD 03/13, PLT 03/13-09/13, PLL 2013

Total Penalty Amount: \$17,746.58

Dear Mr. Stewart:

I have reviewed your inquiry received on December 03, 2013 (dated 11/26/13) regarding your request for a penalty waiver for the outstanding penalties assessed for tax period(s) AUD 03/13, PLT 03/13-09/13 & PLL 2013.

Your reasons for requesting the waiver were evaluated against City Code criteria for the waiving of penalties, taking into consideration the special circumstances that you identified. Based on the review and research by this department, I hereby grant your penalty waiver request for the outstanding penalties assessed for tax period(s) AUD 03/13, PLT 03/13-09/13 & PLL 2013.

The interest portion of the outstanding account balance, if any, cannot be waived pursuant to City Tax Code Section 14-540(a).

We appreciate your patience in dealing with this matter. If you have any questions, please call me at (602) 495-5899.

Sincerely,

[REDACTED]  
Assistant Tax & License Administrator