

Internal Revenue Service
Appeals Office
Stop #33
500 Woodward Ave., Suite 1369
Detroit, MI 48226



MORRICE MI 48857

Department of the Treasury

Date: JAN 07 2014

Contact Person:
[Redacted]

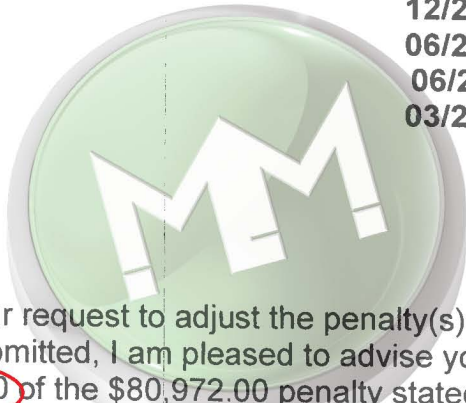
Employee ID Number:
[Redacted]

Contact Telephone Number:
[Redacted]

Fax Number:
[Redacted]

Contact Hours:

Re:
Penalty Appeals
Amount of Assessed Penalty(s):
\$80,972.00
I.R.C. Section(s):
6651(a)(1), 6656, 6651(a)(2)
Tax Period(s) Ended:
03/2003 06/2004 09/2004
12/2004 06/2005 09/2005
12/2006 03/2007 06/2007
06/2008 09/2008 12/2008
06/2009 09/2009 12/2009
03/2010



Dear Ms. Andrus:

I completed my review of your request to adjust the penalty(s) assessed against you. Based on the information submitted, I am pleased to advise you my recommendation is to abate (remove) \$29,275.00 of the \$80,972.00 penalty stated above and your case is closed in Appeals. When this action has been completed, you will receive an adjustment notice from the IRS Service Center which originally assessed the penalty. The remaining penalty of \$51,696.00 is sustained for the following reason(s): lack of reasonable cause.

Payment Information

Interest and penalties continue to accrue on the balance due until date of payment. If you have not paid the balance due in full, you may send your payment to the Internal Revenue Service Center address listed on your notice. Please make your check, money order or cashier's check payable to the U.S. Treasury.

What To Do If You Don't Agree

If you do not agree with this determination, 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:

- Pay the balance due on the assessed penalty(s)