

# Attachment

	Type of Tax(es)	Tax Period(s)	Date of CDP Notice	Type of hearing	Date used to determine timeliness
941		200809	10/06/2011	6320	11/01/2011
941		200812	10/06/2011	6320	11/01/2011
941		200903	10/06/2011	6320	11/01/2011
941		200906	10/06/2011	6320	11/01/2011
941		200909	10/06/2011	6320	11/01/2011
941		200912	10/06/2011	6320	11/01/2011

Redwood, VA

Abatement of Penalties

\$12,528.45

## SUMMARY AND RECOMMENDATION

Appeals has verified or received verification, that applicable laws and administrative procedures have been met, has considered the issues raised, and has balanced the proposed collection action with the legitimate concern that such action be no more intrusive than necessary as required by IRC 6330(c)(3).

You have represented to Appeals that you agree with the proposed collection alternative described below. This collection alternative balances the need for the efficient collection of taxes with your legitimate concern that any collection action be no more intrusive than necessary.

You and your representative were offered a telephone hearing with Appeals. The Appeals Office determines the Notice of Federal Tax Lien meets the legal and procedural requirements. However, the lien was released on 03-09-2012 after the tax liability was fully satisfied.

The Appeals Office also determines the late filing penalty and deposit penalty of the quarter March 31, 2009 will be abated due to reasonable cause. A collection alternative is not required due to your full payment of the tax liability.

This Settlement Officer has had no prior involvement with the taxpayer's liability.