

In reply refer to: Dec. 23, 2020



029954

Taxpayer identification number:

Tax period: Dec. 31, 2013

Form: 1040

Type of penalties: Failure to file, Failure to pay

Dear Taxpayer:

Thank you for your recent inquiry dated June 10, 2020 that asked us to remove the failure-to-file and failure-to-pay penalties.

We approved your request to remove the failure-to-file and failure-to-pay penalties charged. However, we based the removal solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time only consideration. Any future failure-to-file and failure-to-pay penalties will only be removed if the information you provide meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

The law does not permit us to remove interest for reasonable cause. We charge interest on any unpaid tax, regardless of whether you had reasonable cause.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

| Telephone | number | (|) | Hours | |
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Keep a copy of this letter for your records.

Thank you for your cooperation.