



Department of the Treasury  
Internal Revenue Service

STOP 6800 (AMU)  
Kansas City MO 64999

In reply refer to: [REDACTED]  
Sep. 05, 2018 LTR 3503C i3  
[REDACTED] 201212 30 1  
00026431  
BODC: WI

[REDACTED]  
% SEQUOIA TAX RELIEF  
1490 W 121ST AVE STE 201  
WESTMINSTER CO 80234-3497



18061

Taxpayer identification number: [REDACTED]  
Tax period: Dec. 31, 2012  
Form: 1040  
Type of penalties: Failure to pay

Dear Taxpayer:

Thank you for your recent inquiry dated July 12, 2018 that asked us to remove the failure-to-pay penalty.

We approved your request to remove the failure-to-pay penalty 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](http://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 \_\_\_\_\_

Keep a copy of this letter for your records.

Thank you for your cooperation.