



WISCONSIN DEPARTMENT OF REVENUE  
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**State of Wisconsin** • DEPARTMENT OF REVENUE

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October 8, 2019

RIPON WI 54971

RE: Request for waiver of all penalties

Dear [REDACTED]

A request dated September 12, 2019 was received from Sequoia Tax Relief for 'abatement of all penalties.... for tax years 2013, 2016 and 2017' on late filed corporate income tax returns.

The request is granted in part and denied in part:

- For tax year 2013 the request is granted as a one time courtesy under the Fair & Equitable Compromise for the \$150.00 late filing fee and \$2,186.50 negligence penalty.
- For tax years 2016 and 2017 the request is denied. The original events leading to the late filing occurred in 2009, and there was sufficient time to have made arrangements to timely file the returns before the 2016 return was due.

Thank you for your time.

Sincerely,

[REDACTED]  
DORCompliance@wisconsin.gov