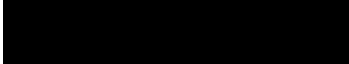



PHILADELPHIA PA 19255

In reply refer to:
Jan. 31, 2020 LTR

BODC: SB


WOODBURY MN 55125-3825

Taxpayer identification number: 
Tax period: Dec. 31, 2014
Form: 1040
Type of penalties: Failure to pay

Dear Taxpayer:

Thank you for your recent inquiry of Jan. 22, 2020 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.

You also asked us to remove the estimated tax penalty based on your reasonable cause explanation. We can only waive the penalty if:

- 1) A casualty, disaster, or other unusual circumstance caused the late or insufficient payment of estimated tax such that charging the penalty would be unfair,
- OR
- 2) You retired within the past two years either after reaching age 62 or after becoming disabled, and the underpayment or late payment of estimated tax is due to reasonable cause and not due to willful neglect.

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