



Department of the Treasury
Internal Revenue Service
Appeals Office
PO Box 1190
Ogden, UT 84402

Date: **APR 19 2018**

Person to contact:

Name: [REDACTED]

Employee ID Number: [REDACTED]

Phone: [REDACTED]

Fax: [REDACTED]

Hours: 10:00 am to 5:30 pm MDT

Re:

Penalty Appeal

Tax periods ended:

06/2014 09/2014 12/2014 03/2015

06/2015 09/2015

Amount of assessed penalties:

\$37,874.87

I.R.C. sections:

6651(a)(1) 6651(a)(2) 6656



GRAPEVINE, TX 76051

Dear Taxpayer:

I completed my review of your request to adjust the penalties assessed against you. Based on the information submitted, I am pleased to advise you my recommendation is to abate (remove) \$4,044.05 of the \$37,874.87 penalty stated above and your case is closed in Appeals. When this action has been completed, you will receive an adjustment notice from the IRS Service Center which originally assessed the penalty. The remaining penalty of \$33,870.82 is sustained for the following reasons:

I reviewed the additional information you provided. The financial documentation showed that you had discretionary expenditures and appear to be co-mingling your business and personal expenses. However, the bank statements show that you did not have the funds available to pay your payroll tax liabilities on the following due dates.

Aug. 20, 2014 Sept. 4, 2014 Dec. 1, 2014 Mar. 18, 2015 Apr. 22, 2015 June 19, 2015

The amount of the penalties charged to the liabilities due on the above dates is \$3,935.21. This is approximately equal to the failure to deposit penalty charged to the Sept. 2015 period, \$4,044.05. To make the adjustment easier, I will abate the failure to deposit penalties on the Sept. 2015 period, but sustain the remaining penalties.

Payment information

Interest and penalties continue to accrue on the balance due until date of payment. If you have not paid the balance due in full, you may send your payment to the Internal Revenue Service Center address listed on your notice. Please make your check, money order or cashier's check payable to the U.S. Treasury.