

OGDEN UT 84201-0038

In reply refer to: [REDACTED]  
Aug. 28, 2013 LTR 168C 3  
[REDACTED] 201112 06 1

BODC: SB

[REDACTED]  
[REDACTED]  
% [REDACTED]  
[REDACTED]  
[REDACTED] CA [REDACTED]



14950

Taxpayer Identification Number: [REDACTED]  
Tax Period(s): Dec. 31, 2011  
Form: 1065

Dear Taxpayer:

Thank you for your inquiry dated July 23, 2013.

We are removing the penalty for filing a late or incomplete partnership return. We are taking this action based on your statement that you qualify for penalty relief under Rev. Proc. 84-35 (applicable to partnerships with 10 or fewer partners). The penalty will be reassessed if we later find that you do not qualify for relief because of any of the following reasons:

- \* Any partner is not a natural person or the estate of a natural person.
- \* The partnership has elected to be subject to the rules for consolidated audit proceedings under IRC sections 6221 through 6234.
- \* Any partner filed late or failed to report their distributive share of partnership items on their income tax return.

If you have any questions, please call us toll free at 1-800-829-0115.

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

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you.

Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Thank you for your cooperation.