

FRESNO CA 93888-0025

In reply refer to: [REDACTED]
Dec. 26, 2013 LTR 3503C 13
[REDACTED] 200812 30 1

BODC: SB

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



108782

Taxpayer Identification Number: [REDACTED]
Tax Period: Dec. 31, 2008
Form: 1040
Kind of Penalty(s): Failure to File

Dear Taxpayer:

Thank you for your recent letter dated Sep. 26, 2013 that asked us to remove the penalty for failure to file.

We are pleased to inform you that your request to remove the penalty charged for failure to file has been granted. However, this action has been taken based 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 consideration. The IRS will base decisions on removing any future Failure to File and Failure to Pay penalties on any information you provide that meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

Your total balance due currently is \$32,513.77. This amount includes penalty(s) and interest figured to Jan. 15, 2014. Interest will continue to accrue until your account is paid in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We charge a 5% penalty for filing late, and a 1/2% penalty for paying late, when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard to extensions.