

PHILADELPHIA PA 19255-0433

In reply refer to: 05 [redacted]  
Apr. 17, 2019 LTR 1948C 3  
[redacted] 201612 13 1  
Input Op: 0583 [redacted] 00018481  
BODC: SB

[redacted]  
[redacted]  
LANDMARK TAX GROUP  
2030 MAIN ST STE 1300  
IRVINE CA 92614-7220

100% Penalty  
Removed!

051624

Taxpayer identification number: [redacted]  
Tax period: Dec. 31, 2016  
Types of information returns: 1099-S  
  
Number of returns filed:  
Number of returns penalized:

Dear Taxpayer:

Thank you for the inquiry dated Nov. 20, 2018.

On Oct. 08, 2018, we sent you a penalty notice for filing your information returns late.

We considered your explanation regarding the penalty for not filing the information returns listed above as required. We determined that you showed reasonable cause and we won't charge the penalty of \$8,000.00.

To avoid penalties in future years, we encourage you to review and follow the filing requirements for information returns. If you generally file information returns each year, we send you an annual instruction booklet explaining the filing requirements and any changes for the current year. You can also get this information by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

If you have questions, you can call at 1-800-829-0115.

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

When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone number ( ) \_\_\_\_\_ Hours \_\_\_\_\_