



Department of the Treasury
Internal Revenue Service

PO BOX 9054
ANDOVER MA 01810-9054

In reply refer to: 0833629750
Mar. 23, 2015 LTR 3503C i3
453-80-██████████ 200912 30 1
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BODC: WI

JOHN E ██████████ & AMANDA ██████████
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Taxpayer Identification Number: 453-80-██████████
Tax Period: Dec. 31, 2009
Form: 1040
Kind of Penalty(s): Failure to Pay

Dear Taxpayer:

Thank you for your recent letter dated Oct. 22, 2014 that asked us to remove the penalty for failure to pay.

We are pleased to inform you that your request to remove the penalty charged for failure to pay 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 \$14,254.06. This amount includes penalty(s) and interest figured to Apr. 10, 2015. 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.

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