



Department of the Treasury  
Internal Revenue Service

PO BOX 30309  
MEMPHIS TN 38130-0309

In reply refer to: 037526 [REDACTED]  
Sep. 19, 2016 LTR 3503C 13  
393-72-[REDACTED] 201112 30 1  
00031634  
BODC: WI

TODD C [REDACTED]  
% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666

Taxpayer Identification Number: 393-72 [REDACTED]  
Tax Period: Dec. 31, 2011  
Form: 1040  
Kind of Penalty(s): Failure to File, Failure to Pay

Dear Taxpayer:

Thank you for your recent inquiry of Sep. 12, 2016 that asked us to remove the failure to file and pay penalties.

We are pleased to inform you that your request to remove the failure to file and failure to pay penalties 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.

You asked us to remove interest as well as the penalty(s) on your account. However, the law does not permit us to remove interest for reasonable cause. We charge interest on any unpaid tax, regardless of whether you had reasonable cause.

Your total balance due currently is \$32,971.96. This amount includes penalty(s) and interest figured to Oct. 12, 2016. 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

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