



CINCINNATI OH 45999-0038

In reply refer to: 0246608252
Oct. 17, 2025 LTR 168C 0
92-398 202312 06 00005048
BODC: SB

REALTY LLP
GEN PTR

IX

Taxpayer identification number: 92-398
Tax periods: Dec. 31, 2023

Form: 1065

Dear Taxpayer:

Thank you for your inquiry dated Apr. 24, 2025.

We're removing the penalty for filing a late or incomplete partnership return based on your statement that you qualify for penalty relief under Revenue Procedure 84-35 (applicable to partnerships with 10 or fewer partners). We'll reassess the penalty if we later find that you don't 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 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 his or her distributive share of partnership items on his or her income tax return.

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

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

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

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

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10-3-47