



**IRS** Department of the Treasury  
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 04386 [REDACTED]  
Jan. 28, 2026 LTR 168C 3  
[REDACTED] 202012 02 1  
00007482  
BODC: SB

INC

PSYCHOLOGICAL SERVICES

% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666

Taxpayer identification number: 84 [REDACTED]  
Tax periods: Dec. 31, 2020

Form: 1120S

Dear Taxpayer:

Thank you for your inquiry dated Mar. 25, 2025.

We're removing the penalty based on your explanation for filing your return late.

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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