

Internal Revenue Service  
Appeals Office  
600 South Maestri Place  
Room 925  
New Orleans, LA 70130

Department of the Treasury

Person to Contact:

Employee ID Number:

Tel:

Fax:

Refer Reply to:

Date: SEP 07 2010

In Re:

Penalty Appeals

Amount of Claim:

\$9,206.21

\* Amount Allowed:

\$3,381.84

Tax Period(s) Ended:

03/2006 06/2006 09/2006 12/2006

03/2007 06/2007 09/2007 12/2007

03/2008 06/2008

WOODVILLE MS 39669

CERTIFIED MAIL

Dear

We considered your protest and the evidence and arguments in support of the above claim for a refund of tax and, after making necessary adjustments, are allowing a part of the claimed amount.

We are sorry, but we cannot allow the entire claim for the following reasons:

Your reason(s) for failing to file your payroll taxes timely do not meet reasonable cause criteria and the failure to pay and deposit penalties were settled based on the hazards of litigating those issues.

Our decision is based on provisions of the Internal Revenue laws and regulations. This letter is your legal notice that your claim is partially disallowed.

If you wish to bring suit or proceedings for the recovery of any tax, penalties or other moneys for which this disallowance notice is issued, you may do so by filing such a suit with the United States District Court having jurisdiction, or with the United States Court of Federal Claims. The law permits you to do this within 2 years from the mailing date of this letter. However, if you signed a waiver of the notice of claim disallowance (Form 2297), the period for bringing suit began to run on the date you filed the waiver.