 **IRS** Department of the Treasury
Internal Revenue Service
PO BOX 9019
HOLTSVILLE NY 11742-9019

In reply refer to:
Dec. 19, 2018 LTR 3503C
200712 30

BODC: SB

Taxpayer identification number:

Tax period: Dec. 31, 2007

Form: 1040

Type of penalties: Failure to file, Failure to pay

Dear Taxpayer:

Thank you for your recent inquiry of Dec. 10, 2018 that asked us to remove the failure-to-file and failure-to-pay penalties.

We approved your request to remove the failure-to-file and failure-to-pay penalties charged. However, we based the removal 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 only consideration. Any future failure-to-file and failure-to-pay penalties will only be removed if the information you provide meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

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.

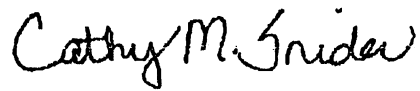
Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Dec. 19, 2018 LTR 3503C
200712 30

Sincerely yours,

A handwritten signature in black ink that reads "Cathy M. Snider". The signature is written in a cursive style with a large, stylized 'C' and 'S'.

Cathy M. Snider, Operations Mgr.
Accounts Management Op 3

Enclosures:
Copy of this letter
Envelope