



Department of the Treasury  
 Internal Revenue Service  
 PO BOX 236  
 MEMPHIS TN 38101-0236

In reply refer to: [REDACTED]  
 Mar. 16, 2011 LTR 3503C i3  
 [REDACTED] 200912 30 1  
 [REDACTED]

BODC: SB

[REDACTED]  
 % MICHAEL DAVIDOV  
 DAVIDOFF & ASSOCIATES  
 PO BOX 11145  
 ALEXANDRIA VA 22312-0145

Taxpayer Identification Number: [REDACTED]  
 Tax Period: Dec. 31, 2009  
 Form: 1040  
 Kind of Penalty(s): Failure to File, Failure to Pay

Dear Taxpayer:

Thank you for your recent letter dated Jan. 08, 2011 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. Any future Failure to File and/or Failure to Pay penalties will only be removed based on your providing information 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.

If you have any questions, please call us toll free at 1-800-829-8374.

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

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_