



Department of the Treasury PUERTO RICO
FEDERAL ALCOHOL ADMINISTRATION
310 Lowell Street Stop 832
Andover MA 01810

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ELIAS AGREDO-NARVAEZ
1080 E VETERANS HWY APT 1080 B
JACKSON NJ 08527-2934

015938

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
0866725476

BODCD-WI

BUSINES OPERATION DIVISION CODE
WAGE and INVESTMENT

This appears to be false and misleading
Information entered into the IMF of the
Subject question.

Use for inquiries only

Letter Number: LTR5060C
Letter Date : 2018-10-19
Tax Period : 201312



* [REDACTED] *

INTERNAL REVENUE SERVICE PUERTO RICO
310 Lowell Street Stop 832
Andover MA 01810
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[REDACTED] QP AGRE 55 0 201312 670 00000000000

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BODCD-WI

Use for payments

Letter Number: LTR5060C
Letter Date : 2018-10-19
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* [REDACTED] *

INTERNAL REVENUE SERVICE PUERTO RICO
FRESNO CA 93888-0419
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[REDACTED] QP AGRE 55 0 201312 670 00000000000



Department of the Treasury PUERTO RICO
FEDERAL ALCOHOL ADMINISTRATION

In reply refer to: 0866725476
Oct. 19, 2018 LTR 5060C 0
[REDACTED] 201312 55

00015134
BODC: WI

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Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2013 Dec. 31, 2014
Dec. 31, 2015 Dec. 31, 2016
Dec. 31, 2017

Form: CIVPEN

Dear Taxpayer:

We received your request dated Sep. 30, 2018, for an appeal under the Collection Appeals Program (CAP). Unfortunately, we can't process your request under the CAP because it involves the assessment of a Trust Fund Recovery Penalty (TFRP). You can appeal TFRP assessments by following the instructions on the Letter 1153 or other TFRP notice you received. For more information on TFRP appeals, go to www.irs.gov/trustfundpenaltyappeal.

A Collections Appeals Program (CAP) request does not stop or suspend penalty and interest accrual on your unpaid balances. Review Publication 1660, Collection Appeal Rights, for more information about the CAP program.

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, call us at the toll-free number in this letter, and we will send you a detailed computation.

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be

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shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$215 for returns due on or after 1/1/2019
- \$210 for returns due between 1/1/2018 and 12/31/2018
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

Only amounts of penalties are mentioned, NOT ANY LAW AUTHORIZING IT

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

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Oct. 19, 2018 LTR 5060C 0
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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 us at the address at the top of 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.

Sincerely yours,

C. K. O'Neal
Operations Manager, Collections

No notice 609 included with this mail which may constitute a violation of the IRM. The IRM has force and effect