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JUL 1-3 2020

ANN ARBOR HOUSING COMMISSION

ANN ARBOR HOUSING COMMISSION 727 MILLER AVE ANN ARBOR MI 48103-3367

003527

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. 0583983428

BODCD-TE

Use for inquiries only

Letter Number: Letter Date :

LTR0854C 2020-04-09

Tax Period :

201712



ANN ARBOR HOUSING COMMISSION

383015989

INTERNAL REVENUE SERVICE 727 MILLER AVE
IRS IRP ANN ARBOR MI 48103-3367
Philadelphia PA 19255-0633

383015989 ZZ ANNA 13 2 201712 670 00000000000

The IRS address must appear in the window. 0583983428

BODCD-TE

Use for payments

Letter Number: LTR0854C Letter Date : 2020-04-09

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ANN ARBOR HOUSING COMMISSION 727 MILLER AVE ANN ARBOR MI 48103-3367

INTERNAL REVENUE SERVICE

KANSAS CITY MO 64999-0202



In reply refer to: 0583983428 Apr. 09, 2020 LTR 854C 201712 13 38-3015989

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ANN ARBOR HOUSING COMMISSION 727 MILLER AVE ANN ARBOR MI 48103-3367



003527

Taxpayer identification number: 38-3015989

Tax periods: Dec. 31, 2017

> Form: 1099MISC

> > NEC

Kind of Penalty: Late Filing

Dear Taxpayer:

Thank you for your inquiry dated Oct. 23, 2019.

The information you submitted doesn't establish reasonable cause or show due diligence. Therefore, we must deny your request for penalty adjustment.

We could not abate your penalty for the late filing of Forms 1099MISC nonemployee compensation (NEC) that were due by January 31 because you did not review the due date changes and filing instructions for the forms you file. It is your responsibility to check the filing requirements at www.irs.gov. The penalty was assessed for \$51,600.00. A balance due notice will follow.

If you want to appeal or give us more information, the following will be helpful.

APPEALS PROCEDURES

If you have additional information and want your case to receive further consideration by the Office of Appeals, provide a detailed written statement of the dispute issues, along with supporting documentation, to the Service Center Penalty Appeals Coordinator within 60 days from the date of this letter. It must include:

- 1. Your name and address;
- 2. Your Social Security number or employer identification number;
- A statement that you want to appeal the findings;
- 4. A statement of facts supporting your position on the issues you are appealing;

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- 5. If possible, a statement outlining the law or other authority on which you rely;
- 6. A copy of your original request, if available; and
- 7. A copy of this letter.

The statement of facts, in 4 above, should be detailed and complete, including specific dates, names, amounts, and locations. You must declare the statement true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please send your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: Paul Dilks
IRS IRP
Philadelphia PA 19255-0633

The Service Center Penalty Appeals Coordinator will review your appeal information to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

An attorney, certified public accountant, or person enrolled to practice before the IRS can represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, are available at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

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OTHER INFORMATION

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If taxes are overdue on your account, you'll continue to receive bills, even if you appeal the penalty. If you decide to appeal, you can pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines you aren't required to pay it, we'll adjust your account and send you a refund.

If you don't appeal, you can file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request, in writing, that your claim for refund be immediately rejected. Then you'll be issued a notice of disallowance. You generally have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Court of Federal Claims.

You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM~(800-829-3676).

If you have questions, you can call 800-829-0115.

If you prefer, you can write to us at 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 nu	ımber	()	Hours	
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Keep a copy of this letter for your records.

Thank you for your cooperation.

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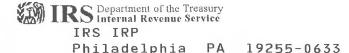
Sincerely yours,

Dennis A. Krings

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Director, Examination - Memphis

Enclosures: Copy of this letter Envelope



In reply refer to: 0583983428 Apr. 09, 2020 LTR 854C 0 38-3015989 201712 13

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ANN ARBOR HOUSING COMMISSION 727 MILLER AVE ANN ARBOR MI 48103-3367



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Sincerely yours,

Dennis A. Krings

Director, Examination - Memphis

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