

**RECEIVED**  
**JUL 13 2020**  
**ANN ARBOR HOUSING COMMISSION**

003527.930204.71362.30401 2 MB 0.439 1190  
[Barcode]

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.

Use for inquiries only

BODCD-TE  
0583983428

Letter Number: LTR0854C  
Letter Date : 2020-04-09  
Tax Period : 201712

INTERNAL REVENUE SERVICE  
IRS IRP  
Philadelphia PA 19255-0633  
[Barcode]

[Barcode]  
\*383015989\*

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

383015989 ZS ANNA 13 2 201712 670 0000000000



The IRS address must appear in the window.

Use for payments

BODCD-TE  
0583983428

Letter Number: LTR0854C  
Letter Date : 2020-04-09  
Tax Period : 201712

INTERNAL REVENUE SERVICE  
KANSAS CITY MO 64999-0202  
[Barcode]

[Barcode]  
\*383015989\*

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727 MILLER AVE  
ANN ARBOR MI 48103-3367

383015989 ZS ANNA 13 2 201712 670 0000000000



Department of the Treasury  
Internal Revenue Service

IRS IRP  
Philadelphia PA 19255-0633

In reply refer to: 0583983428  
Apr. 09, 2020 LTR 854C 0  
38-3015989 201712 13  
Input Op: 0583983428 00006846  
BODC: TE

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](http://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;
3. 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](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

0583983428  
Apr. 09, 2020 LTR 854C 0  
38-3015989 201712 13  
Input Op: 0583983428 00006848

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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](http://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 number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Keep a copy of this letter for your records.

Thank you for your cooperation.

0583983428  
Apr. 09, 2020 LTR 854C 0  
38-3015989 201712 13  
Input Op: 0583983428 00006849

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Sincerely yours,



Dennis A. Krings  
Director, Examination - Memphis

Enclosures:  
Copy of this letter  
Envelope



IRS IRP  
Philadelphia PA 19255-0633

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38-3015989 201712 13  
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Director, Examination - Memphis

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