



dc Tax, LLC.
9301 Ocoee St, #64
Chattanooga, TN 37363

August 22, 2024

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002

Re: Request for Penalty Abatement
Sam M Sarcone (TIN 265-08-9704)
PO Box 802
Tampa, FL 33601

To Whom It May Concern:

We request the proposed or assessed penalties be abated for the taxpayer(s) listed above for the tax year ending 12/31/2019, Form 1040, using the First Time Abatement procedures found in *IRM Section 20.1.1.3.3.2.1*.

We ask you provide relief from the following penalties:

Failure to File (FTF) penalty under IRC 6651(a)(1), IRC 6698(a)(1), IRC 6699(a)(1),
Failure to Pay (FTP) penalty under IRC 6651(a)(2) and IRC 6651(a)(3), and
Failure to Deposit (FTF) penalty under IRC 6656.

We believe penalty waiver eligibility has been satisfied through the following conditions:

- All required returns/extensions are filed and no pending tax return requests or abatements
- There is a clean penalty history for the past three years, with no incurred tax penalties and
- The taxpayer(s) paid all taxes due or has set up payment agreements, which are current.

For these reasons, we believe the qualifications for first-time abatement have been met. Your attention to this matter is greatly appreciated.

Under penalty of perjury, all statements are true & correct to the best of my knowledge.

You can reach me at (423) 482-9737 if you have questions or require further clarification.

Sincerely,

David W Collins
Enrolled Agent

Enclosures: Form 843, Form 2848

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