***Company Name***

***Company Address***

***Company City, ST & Zip***

***EIN***

Subject: Requesting appeal of 854C findings

## STATEMENTS OF FACT

1. Forms W-2 & W-3 were timely filed in ***February of 2013***. Since then copies have been provided multiple times.
2. ***Bullets explaining steps taken to resolve and / or why the issue occurred.***

## RELIANCE ON LAW

Reg.§ 301.6721-l(t)(3) provides that the facts and circumstances to be considered include, but are not limited to: (i) whether the failure to file timely is part of a pattern of conduct by the person who filed the return of repeatedly failing to file timely; (ii) whether correction was promptly made upon discovery of the failure; (ii i) whether the filer corrects a failure to file within 30 days after the date of any written request from IRS to file; and (iv) whether the amount of the information reporting penalties is less than the cost of complying with the requirement to file timely.

1. Pattern of conduct: ***Detail pre & post period compliance***
2. Correction promptly made: ***What corrective actions have you taken?***
3. Timely correction: ***When did you make those corrections***
4. Cost of compliance: There is no cost for filing W-2's & W-3 other than the time spent preparing. The penalties in this case were almost ***$XX,XXX.XX***. Any rational person would comply with the reporting requirement and avoid the risk of assessment of this penalty.

In a summary opinion, the Tax Court has held that where an officer of a small corporation failed to file the corporation's Forms W-2’s, with the Social Security Administration (SSA), but, sent Forms W-2 to his employees and believed he had sent them to SSA, the corporation was liable for the failure-to-file penalty but not the intentional disregard penalty.

While we maintain that we did timely file the W-2's & W-3 with SSA, our employees did get their W-2's as evidenced by the filing of their Form 1040’s.

## Summary

We are requesting abatement of the penalty assessed on ***Date*** in the amount of ***$XX,XXX.XX*** for failure to file W-2s with intentional disregard. As we have shown, the items were filed timely and copies provided when asked. At the very least our actions should demonstrate that there was no intentional disregard.

Signature

Name

Title

Enclosures

Forms W-2 for tax year ***xxxx***

Form W-3 for tax year ***xxxx***

Forms 941 for tax year ***xxxx***

Copy of original request for abatement

Copy of Letter 854C