

Department of the Treasury	Transmittal Number 12-02	Date of Issue 02/06/2012
	Originating Office SE:W:CP:FPC:PC	Form Number 2357C

IDRS
CORRESPONDEX

Internal
Revenue
Service

Title: Abatement of Penalties and Interest

Number of Copies Original and 1	Distribution to: 2 to T/P	Former Letter 2357C (Rev. 12-95)
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OMB Clearance Number -	Expires	IMF
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Letters Considered in Revision:

Taxpayer Identification Number: [01 12T]
Tax Period Ending: [02 13P]
[03 17V]

Dear [-30V]

Our records indicate there is an unpaid balance due on your Form [04 9V] account for the tax period shown above. Based on a prior contact with you, we suspended pending notices on this account while we reviewed it. However, when we completed our review, we did not restart our notices. Because this was an error, we have not charged interest or penalties from the time we started our review until the date of this letter.

The total balance due as of today is \$[05 12\$]. If your payment is received within ten (10) days from the date of this letter, no additional interest or penalty will be charged. Please make your check or money order payable to the United States Treasury, and send it to us in the enclosed envelope.

If you recently made a payment that has not been credited to your account, please send us legible copies of both sides of the cancelled check(s). If you filed a claim that has not been acknowledged, send us a signed copy of the claim and any related prior correspondence.

Electronic Payment Options:

Visit www.irs.gov/e-pay for information on paying your taxes electronically, including by credit or debit card. If you don't have access to the internet, call EFTPS Customer Service at 1-800-316-6541 (individual) or 1-800-555-4477 (business).

A If you have any questions, please call [06 20V] at
A [07 21V] between the hours of [08 10V] and
A [09 14V]. If the number is outside your local calling
A area, there may be a long-distance charge to you.

A
A If you prefer, you may write to us at the address shown at the top

A of the first page of this letter.

A

B If you have any questions, please call us toll free at 1-800-829-[10 4B].

B

B If you prefer, you may write to us at the address shown at the top of the first page of this letter.

B

C If you have any questions, please call us toll free at [11 23V].

C

C If you prefer, you may write to us at the address shown at the top of the first page of this letter.

C

D If you have any questions, please contact the office where we've transferred your case by calling [12 20V] at [13 12V] between the hours of [14 10V] and [15 14V]. If the number is outside your local calling area, there may be a long-distance charge to you.

D

D If you prefer, you may write to that office at the address we've provided in this letter.

D

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Your Telephone Number _____ Hours _____

We apologize for the inconvenience our delay has caused, and thank you for your cooperation.

Sincerely yours,

[16 35S]

[17 55S]

Enclosures:

Envelope

Copy of this letter

NOTE: Use Sel. A when providing TP an individual name and telephone number for contact. Include the appropriate time zone in fill-in 09.

NOTE: Use Sel. B when providing TP with one of the 3 BOD specific toll-free numbers. In fill-in 10, enter "8374", "0922" or "0115".

NOTE: Use Sel. C for all other toll-free numbers.

NOTE: Use Sel. D only when we've transferred TP's account and given TP that name and address. Include the appropriate time zone in fill-in 15.

Letter 2357C (Rev. 12-11)

Sample