



IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

9307110756601099459680

In reply refer to: 0234109342
Nov. 25, 2024 LTR 105C 0
52-2269166 202109 01 R
Input Op: 0234109342 00014036
BODC: SB

ALON DAVIS MD PA
3102 POINTS REACH
BERLIN MD 21811

00556

CERTIFIED MAIL

Taxpayer identification number: 52-2269166
Kind of tax: 941
Date of claims received: Aug. 07, 2023
Tax periods: Sep. 30, 2021

Dear Taxpayer:

WE CAN'T ALLOW YOUR CLAIM

We disallowed your claims for credit for the tax periods listed at the top of this letter.

WHY WE CAN'T ALLOW YOUR CLAIM

We can't allow your claim for for tax periods ending in 202109

Based on a review of IRS records, we have determined you are not an Eligible Employer for purposes of the Employee Retention Credit (ERC) during the period(s) shown above. Only employers that experienced a full or partial suspension of operations due to a government order related to COVID-19 or who experienced the required decline in gross receipts are Eligible Employers.

Our records indicate there were no government orders related to COVID-19 in effect during the quarter(s) you claimed ERC which could have fully or partially suspended your trade or business. Our records also show you do not meet the required decline in gross receipts.

WHAT TO DO IF YOU DISAGREE

You can appeal our decision with the IRS Independent Office of Appeals (Appeals) (which is an independent organization within the IRS) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it after the later of:

- 3 years from the due date of a timely-filed return without an extension
- 3 years from the date we received a late return or a timely

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- filed return with an approved extension
- 2 years after you paid the tax

In addition, for a claim filed within 3 years of the date you filed your tax return, we can only refund or credit the amount you paid during the 3-year period before the date you file the claim (plus any approved extension of time to file). If you file your claim more than 3 years after the date you filed your return, we can only credit or refund the amount you paid during the 2-year period before the date you file the claim. The Appeals Office can't change the amount of time the law allows you to file a claim for refund or credit.

If you decide to appeal our decision, send us an explanation of why you believe you filed your claim on time; for example, you had an extension of time to file your original tax return. We will consider your explanation before forwarding your request to the Office of Appeals.

Please note, reasonable cause or similar explanations that may provide relief from a penalty for filing a tax return late don't apply to the time limitations for filing a claim set by law. Exceptions that can extend the time to file a claim for refund include:

- Service in a combat zone
- A claim involving an item with a filing period longer than the general 3-year period (for example, bad debts and worthless securities)
- Financial disability

Financial disability is the inability to manage financial affairs due to a medically-determined physical or mental impairment that could result in death or that lasts (or can be expected to last) continuously for at least 12 months. A physician's written statement is required as proof of financial disability. Please review Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information about these exceptions.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

HOW TO CONTACT US

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

If you prefer, you can write to the address at the top of the first page of this letter.

0234109342
Nov. 25, 2024 LTR 105C 0
52-2269166 202109 01 R
Input Op: 0234109342 00014038

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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.

Sincerely yours,

Ms. Hanks

Ms. Hanks, Field Director
Accounts Management-Cincinnati

Enclosures:
Publication 1

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The IRS address must appear in the window.

Use for payments

BODCD-

0234109342

Letter Number: LTR0105C

Letter Date : 2024-11-25

Tax Period : 202109



INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102



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000556

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- filed return with an approved extension
- 2 years after you paid the tax

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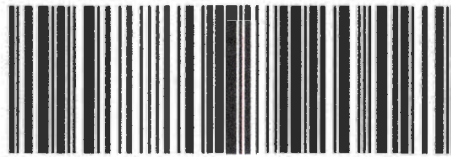
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Ms Hanks

Ms. Hanks, Field Director
Accounts Management-Cincinnati

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