



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
1040 Waverly Avenue
Stop 906
Holtsville, NY 11742

JONATHAN & THESPINA E FLETCHER
100 SAINT PAUL ST APT 101
BROOKLINE, MA 02446

Date:
September 28, 2023
Person to contact:
Name: Kathryn L Burst
Employee ID Number: 1000178235
Phone: 631-977-6527
Fax: 1-855-276-0346
Re:
Claim
Form number:
1040
Tax periods ended:
December 31, 2019
Amount of claim:
Withholding \$8,918.00
IRC 6651(a)(2) \$377.79

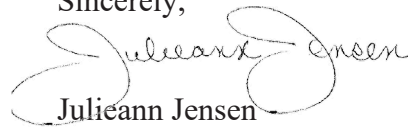
Dear Jonathan & Thespina E Fletcher:

We considered your protest and the evidence and arguments submitted in support of your claim for abatement of over claimed federal income tax withheld and abatement of the failure to pay penalty. Based on our review of the information you submitted, we're allowing your request for abatement of the penalty under IRC 6651(a)(2). Your claim for reinstatement of the over claimed withholding cannot be allowed as the amount was already included in your W-2.

If you want to bring suit or proceeding for the recovery of any tax, penalties, or other moneys, you can file suit in either the United States District Court having jurisdiction or the United States Court of Federal Claims. Generally, you must do this within two years from the date on the letter denying your claim, which the Andover IRS Campus mailed to you on December 28, 2022. However, if you signed a Form 2297, Waiver of Statutory Notification of Claim Disallowance, the two-year period began on the date you filed that waiver. Your two-year period hasn't been shortened or extended by our reconsideration of your claim.

For additional overpayment interest, you must file suit within six years from the date of the original scheduled overpayment, in accordance with Title 28 of the United States Code Sections 2401, Time for Commencing Action Against the United States, and 2501, Time for Filing Suit. Your six-year period hasn't been shortened or extended by the filing of your claim or by our reconsideration of your claim.

If you have questions, contact the person at the top of this letter.

Sincerely,

Julieann Jensen
Appeals Team Manager

Enclosures:
IRS Appeals Survey

HOW DID WE DO?

Tell the Independent Office of Appeals about your experience with the Appeals process.

The IRS Independent Office of Appeals wants to improve its interactions with taxpayers. One way we do this is by asking taxpayers and tax professionals who've recently appealed a tax issue, to complete a Customer Satisfaction Survey. We'll use the results of the survey to improve taxpayers' experiences during the Appeals process and we'd really appreciate your help.

Participation is **voluntary, anonymous** and should take only a **few minutes to complete**. You can complete the survey on a computer or smart device with a browser.

ICF, an independent research company, manages the survey for us. They'll collect data and supply survey results to us without information that could trace answers to the survey back to any person or entity. They are legally bound to protect the information they collect under the Privacy Act, 5 USC Section 552a, and Internal Revenue Code Section 6103. We will not ask for personal or financial information of any kind.

If you have any questions or want to verify the IRS sponsorship of the survey, you can visit www.irs.gov/css, call the ICF Survey Help Desk at **800-427-4275**, or email ICF at IRSAppealsSurvey@icfsurvey.com.

The Independent Office of Appeals is committed to serving the public in the best way possible. Your opinions play a very important role in improving the services we offer.

Thank you for your participation!

Sincerely,

Andrew J. Keyso

Chief, IRS Independent Office of Appeals

We provide 2 easy ways
to get started:

Visit

www.IRSAppealsSurvey.com
and enter the following password:

9323157016

- or -

Scan this QR code



Using your smartphone or
tablet's camera app and
enter the password above.