

ID: CCA_2014082213293528

[Third Party Communication:

UILC: 6721.00-00

Date of Communication: Month DD, YYYY]

Number: **201438028**

Release Date: 9/19/2014

From: [REDACTED]

Sent: Friday, August 22, 2014 1:29:35 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Intentional Disregard Penalty Letter

Glad you sent this again, as I had overlooked it and didn't realize that I had it on my plate.

The section 6721 penalty is assessable and the IRS does not need to follow deficiency procedures to assess it. The taxpayer would need to pay and bring a refund suit to challenge the penalty (unless the taxpayer uses CDP procedures).

So, assessing is an appropriate term in the letter.