



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

Notice	CP162A
Tax period	December 31, 2013
Notice date	January 1, 2024
Employer ID number	27-5020927
To contact us	Phone 800-829-0115

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COPILOTCO LLC
TRACY REED MBR
10755 SCRIPPS POWAY PKWY NUM 449
SAN DIEGO CA 92131-3924



095587

We charged you a penalty because you didn't file your partnership return on time.

Balance due: \$7,020.00

We charged a penalty because you didn't file your return on time. When a return is mailed or transmitted after the due date for filing, it is not considered filed until we've received it in processable form. A penalty is charged for each month the return is late.

Summary

Failure to file penalty	\$7,020.00
Amount due by January 22, 2024	\$7,020.00

Continued on back...



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Payment

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

**Amount due by
January 22, 2024**

\$7,020.00

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (27-5020927), the tax period (December 31, 2013), and the form number (1065) on your payment and any correspondence.



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What you need to do

If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$7,020.00 by January 22, 2024, to avoid additional interest charges.
- Pay online or by phone using the Electronic Federal Tax Payment System (EFTPS). Enroll at [IRS.gov/eftps](https://www.irs.gov/eftps). Once enrolled, you can also schedule payments and receive email notifications.
- If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://www.irs.gov/payments) first.
- If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

If you disagree with the balance due

- Call us at 800-829-0115 to review your account. Please have your account information available when you call.

If we don't hear from you

We'll assume you agree with the information in this notice if we don't hear from you.

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Penalties

We are required by law to charge any applicable penalties.

Failure to file

Partners during the year	Penalty per partner per month	Months late (up to 12)	Total penalty
3	\$195.00	12	\$7,020.00

When a Partnership return is filed late, we charge a penalty. The penalty is \$195.00 for each partner during the year, for each month the return is late, for up to 12 months, per IRC section 6698.

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

Additional information

- To learn more about this notice, visit www.irs.gov/cp162a.
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your Employer Identification number and the tax period and form number you are writing about.
- Keep this notice for your records.

If you have questions, call us at the number above.