



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

Notice	CP162A
Tax period	December 31, 2019
Notice date	April 1, 2024
Employer ID number	27-5020927
To contact us	Phone 800-829-0115

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COPILOT CO LLC
TRACY REED MBR
10755 SCRIPPS POWAY PARKWAY STE 449
SAN DIEGO CA 92131-3924

085908

We charged a penalty for failure to file your partnership return on time.

Balance due: \$7,380.00

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 isn't 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	\$7,380.00
Balance due by April 22, 2024	\$7,380.00

Continued on back...



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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (27-5020927), the tax period (December 31, 2019), and the form number (1065) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

**Amount due by
April 22, 2024**

\$7,380.00



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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 \$7,380.00 by April 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).
- 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 800-829-0115 to review your account, have your account information available.

If we don't hear from you

We'll assume you agree with the information in this notice.

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	\$205.00	12	\$7,380.00

When a Partnerships return is filed late, we charge a penalty. The penalty is \$205.00 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

- Visit IRS.gov/cp162A.
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- Find tax forms or publications by visiting IRS.gov/forms or calling 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.