

IRS IRP

Philadelphia PA 19255-0633

Received

In reply refer to: 0584222356
Mar. 18, 2025 LTR 854C 0
94-6000513 202212 13
Input Op: 0584222356 00010172
BODC: TE

COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
825 FIFTH STREET ROOM 126
EUREKA CA 95501

047071

Taxpayer identification number: 94-6000513
Tax periods: Dec. 31, 2022

Form: W-2

Kind of Penalty: Late Filing

Dear Taxpayer:

Thank you for your inquiry dated Aug. 28, 2024.

The information you submitted doesn't establish reasonable cause or show due diligence. Therefore, we must deny your request for penalty adjustment.

You can send us your information using the Document Upload Tool. To use the tool, visit [IRS.gov/dutreply](https://www.irs.gov/dutreply) and follow the instructions.

We could not waive your penalty for the late filing of Forms W-2 because they were due by January 31. Please provide a reasonable cause explanation to show you acted in a responsible manner before and after the failure. Include action taken when you found the error and to prevent it in the future. The penalty was assessed for \$276,280.00. A balance due notice will follow.

If you want to appeal or give us more information, the following will be helpful.

APPEALS PROCEDURES

If you have additional information and want your case to receive further consideration by the IRS Independent Office of Appeals, provide a detailed written statement of the dispute issues, along with supporting documentation, to the Service Center Penalty Appeals Coordinator within 60 days from the date of this letter. It must include:

1. Your name and address
2. Your taxpayer identification number (Social Security number,

0584222356
Mar. 18, 2025 LTR 854C 0
94-6000513 202212 13
Input Op: 0584222356 00010173

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- individual taxpayer identification number, or employer identification number)
3. A statement that you want to appeal the findings
 4. A statement of facts supporting your position on the issues you are appealing
 5. If possible, a statement outlining the law or other authority on which you rely
 6. A copy of your original request, if available; and
 7. A copy of this letter

The statement of facts, in 4 above, should be detailed and complete, including specific dates, names, amounts, and locations. You must declare the statement true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please send your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: Mary E. Lederer
IRS IRP
Philadelphia PA 19255-0633

The Service Center Penalty Appeals Coordinator will review your appeal information to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

An attorney, certified public accountant, or person enrolled to practice before the IRS can represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

0584222356
Mar. 18, 2025 LTR 854C 0
94-6000513 202212 13
Input Op: 0584222356 00010174

COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
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Forms, instructions, and Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, are available at IRS.gov/forms or by calling 800-TAX-FORM (800-829-3676).

OTHER INFORMATION

If taxes are overdue on your account, you'll continue to receive bills, even if you appeal the penalty. If you decide to appeal, you can pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines you aren't required to pay it, we'll adjust your account and send you a refund.

If you don't appeal, you can file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request, in writing, that your claim for refund be immediately rejected. Then you'll be issued a notice of disallowance. You generally have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Court of Federal Claims.

Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676).

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

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

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

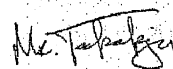
Thank you for your cooperation.

0584222356

Mar. 18, 2025 LTR 854C 0
94-6000513 202212 13
Input Op: 0584222356 00010175

COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
825 FIFTH STREET ROOM 126
EUREKA CA 95501

Sincerely yours,



Mr. Takakjy, Acting
Director, Exam/AUR Memphis

Enclosures:
Envelope



Department of the Treasury
Internal Revenue Service

IRS IRP
Philadelphia PA 19255-0633

APR 01 2025

County of Humboldt
Auditor-Controller

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COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
825 FIFTH STREET ROOM 126
EUREKA CA 95501

Received
County of Humboldt
Auditor-Controller
MAR 24 2025
APR 01 2025
County of Humboldt
Auditor-Controller
Received

047071

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT.

The IRS address must appear in the window.

0584222356

Use for payments

BODCD-

Letter Number: LTR0854C
Letter Date : 2025-03-18
Tax Period : 202212



INTERNAL REVENUE SERVICE

KANSAS CITY MO 64999-0202



COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
825 FIFTH STREET ROOM 126
EUREKA CA 95501

946000513 PS COUN 13 2 202212 670 000000000000



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

215465.533697.496653.12838 1 AB 0.593 697



COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
825 FIFTH STREET ROOM 126
EUREKA CA 95501-1107

215465



Notice	CP215
Tax period	December 31, 2022
Notice date	March 31, 2025
Employer ID number	94-6000513
To contact us	Phone 800-829-0115

Page 1 of 3

Received

APR 01 2025

County of Humboldt
Auditor-Controller

Amount due: \$276,280.00

We charged you a civil penalty for 2022, under Internal Revenue Code Section 6721 for Failure to Timely File Information Returns.

As a result, you owe \$276,280.00.

Billing Summary

Prior balance	\$0.00
Penalty assessment	\$276,280.00
Amount due by April 14, 2025	\$276,280.00

Continued on back...



COUNTY OF HUMBOLDT
AUDITOR-CONTROLLER
825 FIFTH STREET ROOM 126
EUREKA CA 95501-1107

Notice	CP215
Notice date	March 31, 2025
Employer ID number	94-6000513



Payment


INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0038

**Amount due by
April 14, 2025**

\$276,280.00



946000513 PS COUN 13 2 202212 670 00027628000



Notice	CP215
Tax period	December 31, 2022
Notice date	March 31, 2025
Employer ID number	94-6000513

Page 2 of 3

What you need to do immediately

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

- Pay the amount due of \$276,280.00 within 21 calendar days (10 business days if the amount due is over \$100,000) from the date of this notice to avoid additional interest charges.
- Pay online or by phone, or mail a check or money order with the attached payment stub. You can pay online now at [EFTPS.gov](https://eftps.gov).

If you disagree with the penalty assessment

Call us at 800-829-0115 to review your account with a representative. Be sure to have your account information available when you call.

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

Payment options


Pay online or by phone using the Electronic Federal Tax Payment System (EFTPS). Enroll at [IRS.gov/EFTPS](https://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://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://irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/TempCollectionDelay](https://irs.gov/TempCollectionDelay)



Notice	CP215
Tax period	December 31, 2022
Notice date	March 31, 2025
Employer ID number	94-6000513
Page 3 of 3	



Penalties

We are required by law to charge any applicable penalties.

Failure to Timely File Information Returns

\$276,280.00

Penalty reference number 500

215465 We charged you a penalty for each information return that you didn't file timely by the due date (including extensions). The penalty is \$50 for each return filed within 30 days after the due date; \$110 for each return filed more than 30 days after the due date but by August 1; or \$290 for each return filed after August 1, or for each return not filed. The maximum penalty we can charge is \$290 per form.

If you don't pay the amount you owe by April 14, 2025, the law requires us to charge interest on the amount due beginning March 31, 2025. The next notice you receive will show the amount of interest you owe to date. Interest will continue to increase until you pay the amount you owe in full.

If you have reasonable cause why we shouldn't charge these penalties, you can send an explanation and request to remove or reduce the penalties we have charged. Send us a signed explanation for each penalty you're requesting us to remove or reduce by April 10, 2025. Include any documents that will support your position. If you agree with the penalty, send the amount due now.

If you want to contest all or part of the assessed penalty, you can file a:

- Request to abate the unpaid assessment, and
- Claim for refund for any paid assessment.

You can file a claim for abatement at any time. You must file a claim for refund within 3 years from the date you filed the return for which we assessed the penalty, if applicable, or 2 years from the date you paid the penalty, whichever is later.

If you and the IRS can't resolve any disagreement about a claim for refund, you can file suit in the United States District Court or United States Court of Federal Claims.

If the IRS:

- Denies a claim for refund, you can file suit within 2 years from the date the IRS mails its notice of disallowance of the refund claim.
- Doesn't deny a claim for refund but doesn't act on it, you can file suit after 6 months from the date you filed your claim for refund.

In either case, you won't be able to file suit unless, you fully pay the outstanding balance of the assessment or, a divisible part, if applicable.

Note: We may extend the 2-year period if you and the IRS sign a Form 907, Agreement to Extend the Time to Bring Suit.

You can also seek reconsideration of your denied claim with the IRS Independent Office of Appeals. Requesting an appeal doesn't extend the 2-year period to file suit in the United States District Court or United States Court of Federal Claims.

Additional information

- Visit [IRS.gov/cp215](https://www.irs.gov/cp215).
- Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

Keep this notice for your records.

