



FRESNO CA 93888-0025

In reply refer to: 1042507903  
Aug. 27, 2024 LTR 854C 0  
\*\*\*-\*\*-9395 202312 30

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BODC: SB

BRIAN P & RUEANGRONG CARR  
1201 BRADY DR  
IRVING TX 75061

Taxpayer identification number: \*\*\*-\*\*-9395  
Tax periods: Dec. 31, 2023

Form: 1040

Kind of Penalty: Estimated Tax

Dear Taxpayer:

Thank you for your inquiry dated May 11, 2024.

We're unable to waive the penalty for underpayment of estimated tax based on the explanation you gave. We generally can only waive the penalty if:

1. a casualty, disaster, or other unusual circumstance caused the late or insufficient payment of estimated tax such that charging the penalty would be unfair,  
OR
2. in the tax year for which the payment was due or in the preceding tax year, you (or your spouse if you are filing jointly) retired after reaching age 62 or became disabled, and the underpayment or late payment of estimated tax was due to reasonable cause and not due to willful neglect.

If you don't receive your income evenly throughout the year, you may be able to lower or eliminate your estimated tax penalty using the annualized income installment method. Under this method, your required installment for one or more payment periods may be less than one-fourth of your required annual payment.

If you use the annualized income installment method, you must complete Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts. Be sure to check box C, Part II. Also, you must complete Schedule AI. Schedule AI annualizes your tax at the end of each payment period based on your income, deductions, and other items relating to events that occurred during that year.

The current balance due for the tax period ended Dec. 31, 2023, is

1042507983

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\$1,055.07, which includes penalty of \$1,055.19 and interest of \$30.88 figured to Sep. 15, 2024. We will continue to charge interest and applicable penalties until you pay the balance due in full. Pay as much as you can now using one of the payment options described below.

#### PAYMENT OPTIONS

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://irs.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://irs.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

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/DPA](https://irs.gov/DPA)
- 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)

To view the amount you owe and your payment history visit [IRS.gov/account](https://irs.gov/account).

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, call us at the toll-free number in this letter, and we will send you a detailed computation.

#### \*\* FILING AND/OR PAYING LATE -- IRC SECTION 6651 \*\*

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The Failure to File or Failure to Pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be