

Brian P Carr  
Rueangrong Carr  
1201 Brady Dr  
Irving, TX 75061

Internal Revenue Service  
Fresno, CA 93888-0025

Dear Sir / Madam:

3. Sep. 2024

Reference SSAN XXX-XX-9395 202312, letter 27 Aug 2024, 1042507903, LTR  
854C 00010314,

I would like to appeal the findings.

I have attached a Form 2210 to document the variations in income (most  
income received later in the year) with a reduced penalty of \$340.81.

I request that as I had made a diligent effort to make equal estimated tax  
payment as soon as I was aware of the expected income, that this penalty be  
waived for 2023.

Under penalties of perjury, I declare that the facts presented in my written  
protest and attached Form 2210 are, to the best of my knowledge and belief,  
true, correct, and complete.

Thanks for your attention to this matter.

Brian P. Carr