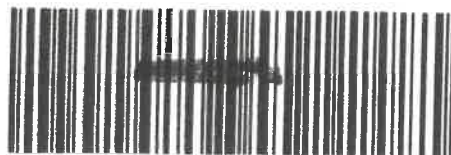




Department of the Treasury
Internal Revenue Service
ACS Support - Stop 813G
P.O. Box 145566
Cincinnati, OH 45250-5566



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CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643336

For your reference	
Notice name	LT11
Notice date	August 16, 2021
number	
number	
New quick, easy, and secure online payments	
Visit irs.gov/lt11 to avoid interest and applicable penalties or time lost on the phone.	

Page 1 of 4

Notice of Intent to Levy and Your Collection Due Process Right to a Hearing

To: CITY OF MARION AUDITOR

As of August 16, 2021, we haven't received your overdue tax after sending several notices to you. You must pay your balance before September 16, 2021 or we will levy (seize) your property. If you do not make your payment now, we'll consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$82,910.19

Payment must be received before September 16, 2021 to avoid a levy on your property. For options, see page 2.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- ☐ Your taxpayer ID number (see the reference box above)
- ☐ Form numbers (941) for the outstanding tax years
- ☐ Your filing status for the outstanding tax years
- ☐ Address from the outstanding tax years
- ☐ Your bank routing number
- ☐ Your bank account number

1. Go to irs.gov/directpay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Scan me

Scan for quick access to
irs.gov/directpay

Consequences If You Do Not Pay Immediately

- We will **seize (levy) your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends, or state tax refunds.
- We can **file a Notice of Federal Tax Lien**, notifying your creditors that we have a claim (lien) against all your property. If we file the lien, it may be difficult to sell or borrow against your property.
- The U.S. Department of State may **revoke your passport or decline to issue or renew a passport** if you have seriously delinquent tax debt totaling more than \$54,000. For more information, visit irs.gov/passports.

Other Options

If you do not wish to pay directly online from your bank account, you may...

Pay online by card (additional fees may apply)	Pay by check or money order	Pay your balance over time (additional interest & fees may apply)
<ol style="list-style-type: none">1. Go to irs.gov/payments.2. Select "Pay Your Taxes by Debit or Credit"3. Select an IRS-cleared payment processor4. Pay through the payment processor's website	<ol style="list-style-type: none">1. Make your check or money order payable to the "United States Treasury"2. Write your taxpayer ID number (XX-XXX0233) on your payment3. Mail your check or money order with the payment stub on the last page, make sure to allow time for mailing and processing	<ol style="list-style-type: none">1. If you can't pay the total amount due, pay as much as you can now and visit irs.gov/opa to set up a payment plan for the remaining balance.2. For alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit irs.gov/payments.

- Visit irs.gov/lt11 for more information about this notice. If you can't find what you need online or need assistance, you can call the IRS at 800-829-3903. Find tax forms or publications by visiting irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

How to Request an Appeals Hearing

If you want to appeal this levy action, complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and send it to us by September 15, 2021. **You must complete, sign, and return this form to the above address by September 15, 2021 to preserve your right to contest an Appeals decision in the U.S. Tax Court.** A request received by the Service will generally be considered timely if the request is deposited with the United States mail within the 30-day period referred to, has a postmark date within the 30-day period, and the envelope containing the request is properly addressed with the correct postage prepaid. **If you send the letter after September 15, 2021, you may still be entitled to a hearing; however, you'll forfeit your right to contest an Appeals decision in Tax Court.** Refer to the enclosed Publication 1660, Collection Appeals Rights, for more information and information on Collection Appeals Program (CAP).

Taxpayer Rights and Sources for Assistance



Scan me

Scan here to view the
Taxpayer Advocate website

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the Internal Revenue Service (IRS) may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at irs.gov/forms; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.



CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643336

Notice Date

August 16, 2021



Payment

INTERNAL REVENUE SERVICE
ACS SUPPORT STOP 6052
P.O. BOX 3894
OGDEN, UT 84409-1894



- Consider paying online at irs.gov/payments
- If you pay by check or money order, make it payable to the "United States Treasury."
- Write your taxpayer ID number ([REDACTED]) on your payment and any correspondence.
- Mail this payment stub with your check or money order.

Amount Due Immediately:

\$82,910.19

Payment must be received before
September 16, 2021 to avoid a levy.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²	Total
09/30/2020	941	\$66,217.34	\$546.47	\$0.00	\$66,763.81
03/31/2021	941	\$16,060.35	\$86.03	\$0.00	\$16,146.38

Amount Due Immediately**\$82,910.19**

- Your payment must be received within 21 calendar days of the date of this notice (10 business days if the amount you owe is \$100,000 or more) to avoid additional penalty and interest charges.
- Visit irs.gov/account to view online billing details.
- If you can't create an online account, call 800-829-3903 for a detailed calculation of your penalties and interest.

1. Interest: IRC 6601: visit irs.gov/interest for more information
2. Failure to Pay Penalty: IRC 6651: visit irs.gov/penalties for more information

*Scan me*

Scan here to learn how to
create or view your secure
online account.

Advance Notice of Our Intent to Contact Third Parties

- Generally, the IRS will deal directly with you or your duly authorized representative. However, sometimes we contact other persons if we need information that you've been unable to provide, or to verify information we have received. We intend to contact other persons, such as a neighbor, a bank, an employer, or employees. When we contact other persons, we generally need to tell them limited information, such as your name.
- The law prohibits us from disclosing more information than is necessary to:
 - Obtain or verify the information we are seeking or take collection action against your property held by third parties (through a levy or seizure).
- We intend to contact other persons during the period beginning October 1, 2021, and ending one year later, on October 1, 2022. You have the right to request a list of those contacted by calling or writing us or asking us during a personal interview.



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

Notice [REDACTED]
Tax period December 31, 2020
Notice date September 6, 2021
Employer ID number [REDACTED]
To contact us Phone 800-829-0115
Your Caller ID [REDACTED]
Page 1 of 6

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CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643

015845

You have an unpaid balance for December 31, 2020

Amount due: \$70,845.49

Our records show you have an unpaid balance
for December 31, 2020 (Form 941).

Billing Summary

Tax you owed	\$669,387.08
Payments you made	-669,387.08
Failure-to-pay penalty	3,346.94
Failure to make a proper federal tax deposit penalty	66,938.68
Interest charges	559.87
Amount due by September 27, 2021	\$70,845.49

Continued on back...



CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643

Notice [REDACTED]
Notice date September 6, 2021
Employer ID number [REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number [REDACTED], the tax period (December 31, 2020), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

Amount due by
September 27, 2021

\$70,845.49



316400233 WN CITY 01 2 202012 670 00007084549

Notice

Tax period December 31, 2020

Notice date September 6, 2021

Employer ID number

Page 2 of 6

What you need to do immediately

Pay immediately

- You must pay the full balance you owe by September 27, 2021, 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 www.eftps.gov.**
- If you can't pay the amount due, pay as much as you can now and call us at 800-829-0115 to discuss your options for paying the remaining balance.

If you think there's been a mistake

- Call 800-829-0115 within 10 days from the date of this notice to review your account with a representative. Be sure to have your account information available when you call.

Payments credited to your account for the tax period ending on December 31, 2020

The total amount of your tax payments is shown below. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Amount
February 10, 2021	\$669,387.08
Total payments	\$669,387.08

Penalties

We are required by law to charge any applicable penalties.

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
10/07/2020	02/10/2021	126	EFT	10%	77,121.73	7,712.17
10/21/2020	02/10/2021	112	EFT	10%	86,996.82	8,699.68
11/02/2020	02/10/2021	100	EFT	10%	110,984.72	11,098.47
11/18/2020	02/10/2021	84	EFT	10%	84,929.23	8,492.92
12/02/2020	02/10/2021	70	EFT	10%	76,988.07	7,698.81
12/04/2020	02/10/2021	68	EFT	10%	8,455.55	845.55
12/14/2020	02/10/2021	58	EFT	10%	127,928.25	12,792.82
12/18/2020	02/10/2021	54	EFT	10%	8,463.62	846.36
12/30/2020	02/10/2021	42	EFT	10%	78,796.45	7,879.64
01/06/2021	02/10/2021	35	EFT	10%	8,722.64	872.26
Total failure to make a proper federal tax deposit						\$66,938.68

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

The penalty rate for each improper deposit is as follows:

1-5 days late: 2%

6-15 days late: 5%

16 or more days late: 10%

More than 10 days after the first IRS bill: 15%

For a detailed calculation of your penalty charges, call 800-829-0115.

Failure-to-pay

Date	Months Late	Unpaid amount	Penalty rate	Amount
02/28/2021	01	669,387.08	0.50%	3,346.94

Total failure-to-pay**\$3,346.94**

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For sole proprietors who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

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).

Penalties—continued

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).

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
01/31/2021 - 02/10/2021	10	3.0%	0.000822222	669387.08	550.38
02/10/2021 - 06/30/2021	140	3.0%	0.011572829	550.38	6.37
06/30/2021 - 09/06/2021	68	3.0%	0.005604458	556.75	3.12
Total interest					\$559.87

Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 business days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these time frames, the law requires us to charge additional interest until you pay the full amount you owe.

Notice	
Tax period	December 31, 2020
Notice date	September 6, 2021
Employer ID number	
Page 6 of 6	

Additional information

- Visit www.irs.gov/cp161.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Review Publications:
 - 594, The IRS Collection Process
 - 1, Your Rights as a Taxpayer
- If you believe your small business has experienced excessive compliance or enforcement actions from any federal agency, you have the right to file a complaint with the Small Business Administration ombudsman. To learn more about your options and the Small Business Regulatory Enforcement Fairness Act, visit www.sba.gov and search for keyword: "ombudsman."
- 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 ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.





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

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CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643

Notice [REDACTED]
Tax period September 30, 2020
Notice date June 7, 2021
Employer ID number [REDACTED]
To contact us Phone 800-829-0115
Your Caller ID [REDACTED]
Page 1 of 6

You have an unpaid balance for September 30, 2020

Amount due: \$66,217.34

Our records show you have an unpaid balance
for September 30, 2020 (Form 941).

Billing Summary

Tax you owed	\$515,367.16
Payments you made	-515,367.16
Failure-to-pay penalty	10,307.34
Failure to make a proper federal tax deposit penalty	51,536.68
Interest charges	4,373.32
Amount due by June 28, 2021	\$66,217.34

*Miss Kaitlyn
1001881229*

Continued on back...



CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643

Notice [REDACTED]
Notice date June 7, 2021
Employer ID number [REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number [REDACTED], the tax period (September 30, 2020), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

**Amount due by
June 28, 2021**

\$66,217.34



316400233 WN CITY 01 2 202009 670 00006621734

Notice	[REDACTED]
Tax period	September 30, 2020
Notice date	June 7, 2021
Employer ID number	[REDACTED]
Page 2 of 6	

What you need to do immediately

Pay immediately

- You must pay the full balance you owe by June 28, 2021, 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 www.eftps.gov.**
- If you can't pay the amount due, pay as much as you can now and call us at 800-829-0115 to discuss your options for paying the remaining balance.

If you think there's been a mistake

- Call 800-829-0115 within 10 days from the date of this notice to review your account with a representative. Be sure to have your account information available when you call.

Total failure-to-pay

\$10,307.34

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For sole proprietors who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

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).



Notice
Tax period September 30, 2020
Notice date June 7, 2021
Employer ID number
Page 3 of 6

Payments credited to your account for the tax period ending on September 30, 2020

The total amount of your tax payments is shown below. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Amount
February 10, 2021	\$515,367.16
Total payments	\$515,367.16

Penalties

We are required by law to charge any applicable penalties.

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
07/08/2020	02/10/2021	217	EFT	10%	43,864.55	4,386.45
07/15/2020	02/10/2021	210	EFT	10%	43,864.55	4,386.45
07/22/2020	02/10/2021	203	EFT	10%	43,864.55	4,386.45
07/29/2020	02/10/2021	196	EFT	10%	43,864.55	4,386.45
08/12/2020	02/10/2021	182	EFT	10%	42,636.11	4,263.61
08/19/2020	02/10/2021	175	EFT	10%	42,636.11	4,263.61
08/26/2020	02/10/2021	168	EFT	10%	42,636.11	4,263.61
09/02/2020	02/10/2021	161	EFT	10%	42,636.11	4,263.61
09/10/2020	02/10/2021	153	EFT	10%	42,341.13	4,234.11
09/16/2020	02/10/2021	147	EFT	10%	42,341.13	4,234.11
09/23/2020	02/10/2021	140	EFT	10%	42,341.13	4,234.11
09/30/2020	02/10/2021	133	EFT	10%	42,341.13	4,234.11

\$51,536.68

Total failure to make a proper federal tax deposit

We charged a penalty because you did not make a proper tax deposit based on your record of federal tax liability. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

Failure-to-pay

Date	Months Late	Unpaid amount	Penalty rate	Amount
02/28/2021	04	515,367.16	0.50%	10,307.34

Continued on back...

Notice	
Tax period	September 30, 2020
Notice date	June 7, 2021
Employer ID number	
Page 6 of 6	

Additional information

- Visit www.irs.gov/cp161.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Review Publications:
 - 594, The IRS Collection Process
 - 1, Your Rights as a Taxpayer
- If you believe your small business has experienced excessive compliance or enforcement actions from any federal agency, you have the right to file a complaint with the Small Business Administration ombudsman. To learn more about your options and the Small Business Regulatory Enforcement Fairness Act, visit www.sba.gov and search for keyword: "ombudsman."
- 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 ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Penalties—continued

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).

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
10/31/2020 - 12/31/2020	61	3.0%	0.005012315	515367.16	2583.18
12/31/2020 - 02/10/2021	41	3.0%	0.003375408	517950.34	1748.29
02/10/2021 - 06/07/2021	117	3.0%	0.009662426	4331.47	41.85
Total interest					\$4,373.32

Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 business days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these time frames, the law requires us to charge additional interest until you pay the full amount you owe.



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

Notice
Tax period March 31, 2021
Notice date July 12, 2021
Employer ID number
To contact us Phone 800-829-0115
Page 1 of 4

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CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643

41340

Changes to your March 31, 2021 Form 941

Adjusted amount due: \$16,060.35

We found the amount reported as total Federal Tax Deposits for the tax period shown above differs from the amount we have credited to your account.

As a result, you owe \$16,060.35.

Billing Summary

Tax you owed	\$566,577.89
Total Federal Tax Deposits	-566,577.89
Failure to make a proper tax deposit penalty	16,060.35
Amount due by August 2, 2021	\$16,060.35

Continued on back...



CITY OF MARION AUDITOR
% ROBERT C CRAMER
233 W CENTER ST
MARION OH 43302-3643

Notice
Notice date July 12, 2021
Employer ID number

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number, the tax period (March 31, 2021), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0038

**Amount due by
August 2, 2021**

\$16,060.35



316400233 WN CITY 01 2 202103 670 00001606035

Notice

Tax period March 31, 2021

Notice date July 12, 2021

Employer ID number

Page 2 of 4

What you need to do immediately

Review this notice, and compare our changes to the information on your tax return and to your payment records.

If you agree with the changes we made

- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method of payment instead of paying by check or money order.
- If you can't pay the amount due, pay as much as you can now and call us at 800-829-0115 to discuss your options for paying the remaining balance.
- You must pay the full balance you owe by August 2, 2021, to avoid additional interest charges.

If you think there's been a mistake

- Call 800-829-0115. Have your payment information and a copy of your tax return available to review with us.

If we don't hear from you

If you don't pay the full balance of \$16,060.35 by August 2, 2021, interest will increase.

Penalties—continued

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

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 www.irs.gov/cp134b
- 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 ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

**Payments credited to your account
for tax period ending
March 31, 2021**

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Payment description	Amount
February 9, 2021	Federal tax deposit	\$109,386.29
February 10, 2021	Federal tax deposit	184,734.88
February 19, 2021	Federal tax deposit	87,750.86
March 5, 2021	Federal tax deposit	94,953.62
March 19, 2021	Federal tax deposit	89,752.24
Total		\$566,577.89

Penalties

We are required by law to charge any applicable penalties.

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
01/13/2021	02/10/2021	28	EFT	10%	87,476.55	8,747.65
01/22/2021	02/10/2021	19	EFT	10%	8,706.20	870.62
01/27/2021	02/10/2021	14	EFT	5%	79,860.65	3,993.03
02/03/2021	02/09/2021	6	EFT	5%	8,662.93	433.15
02/03/2021	02/10/2021	7	EFT	5%	28.55	1.43
02/08/2021	02/09/2021	1	EFT	2%	100,723.36	2,014.47
Total failure to make a proper federal tax deposit						\$16,060.35

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

The penalty rate for each improper deposit is as follows:

1-5 days late: 2%

6-15 days late: 5%

16 or more days late: 10%

More than 10 days after the first IRS bill: 15%

For a detailed calculation of your penalty charges, call 800-829-0115.



OGDEN UT 84201-0038

In reply refer to: 0435224909
Oct. 08, 2021 LTR 852C K0
31-6400233 202012 01
Input Op: 0435224909 00012883
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CITY OF MARION AUDITOR
233 W CENTER ST
MARION OH 43302-3643

012094

Taxpayer identification number: 31-6400233
Tax period: Dec. 31, 2020
Form: 941
Kind of penalty(s): Failure to Deposit
Failure to Pay

Dear Taxpayer

WHY WE ARE CONTACTING YOU

Thank you for your inquiry dated Aug. 26, 2021 asking us to remove your penalty(s).

We thoroughly reviewed your case, but we find that the information provided does not establish reasonable cause. Therefore, we must deny the request to remove your penalties.

WHY WE COULDN'T REMOVE YOUR PENALTY CHARGES

We understand your failure to deposit timely wasn't intentional. However, removal of a penalty is based on circumstances beyond the control of the taxpayer. The action you describe, an inadvertent error, wasn't beyond your control, and we can't use it as a reason for removing the penalty.

We are unable to remove the penalty for Failure to Pay for the same reason(s) we are unable to remove your Failure to Deposit penalty.

YOUR CURRENT BALANCE

The current total balance due for your Form 941 account, is \$71,166.46 which includes penalty and interest figured to Oct. 31, 2021. We will continue to charge penalties and interest until you pay the balance due in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we'll

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send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We charge a 5% monthly penalty for filing late, and a 1/2% monthly penalty for paying late when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard to extensions.

The penalty for paying late is based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

The penalties are charged for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$435 for returns due on or after 1/1/2020
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date for payment of tax shown on a return generally is the return due date without regard to extensions. Increases in tax must be paid within 21 days of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

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For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in affect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We charge interest when tax is not paid on time. We figure interest from the due date of the return (regardless of extensions) to the date we receive full payment or the date of the notice.

WHAT TO DO IF YOU DISAGREE

If you have additional information and want your case to receive further consideration by the Office of Appeals, please provide a detailed written statement of the disputed issues, along with supporting documentation, to the service center Appeals coordinator within 60 days from the date of this letter. It should include:

1. Your name and address;
2. Your 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. A statement outlining the law or other authority, if possible;

on which you rely;

6. A copy of your original request, if available; and
7. A copy of this letter.

Provide specific dates, names, amounts, and locations for the statement of facts, in 4 above. You must declare the statement true under penalties of perjury. You can do this by adding 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."

Also, your authorized representative can send the appeal for you, by substituting a declaration stating he or she prepared the statement and accompanying documents. The representative must declare that the statement and accompanying documents are true and correct.

Please address your response to:

0435224909
Oct. 08, 2021 LTR 852C KO
31-6400233 202012 01
Input Op: 0435224909 00012886

CITY OF MARION AUDITOR
233 W CENTER ST
MARION OH 43302-3643

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: Penalty Appeals Coordinator
PO Box 9941 TPR M/S 6731
OGDEN UT 84409

Even though you are requesting consideration by the Appeals Office, the service center Appeals coordinator will review your additional information first, to determine any removal or reduction of the penalty. 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.

Forms, instructions, and Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service, are available from any IRS office. They are also available by calling 1-800-829-3676 and from our website at www.irs.gov.

OTHER INFORMATION

If taxes are overdue on your account, you will 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. You will be issued a notice of disallowance. You 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.

HOW TO CONTACT US

If you have questions, call us toll free at 1-800-829-0115.

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31-6400233 202012 01

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CITY OF MARION AUDITOR
233 W CENTER ST
MARION OH 43302-3643

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 in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Brian R Wright

Brian R. Wright
Program Manager, AM OPS 1

Enclosures:
Copy of this letter
Envelope

012094

