

PHILADELPHIA, PA 19255-0633

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CITY OF PALM BAY  
120 MALABAR RD SE  
PALM BAY, FL 32907-3009

IF YOU WRITE OR  
CALL US, REFER TO  
THIS INFORMATION:

NOTICE NUMBER: 972CG  
BOD CODE: TE2  
DATE OF THIS NOTICE:  
10/21/2024  
TAXPAYER IDENTIFICATION  
NUMBER: 59-6018984  
FORM: CVL PEN  
TAX PERIOD: 202212  
PENALTY REFERENCE  
CODE: 500

FOR INFORMATION,  
PLEASE CALL:  
1-866-455-7438

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FIN: OCT.23.'24 AM08:53

**A PENALTY IS PROPOSED FOR YOUR 2022 INFORMATION RETURNS**

**ACTION REQUIRED**

OUR RECORDS SHOW THAT YOU DIDN'T FILE CERTAIN INFORMATION RETURNS CORRECTLY AS REQUIRED BY INTERNAL REVENUE CODE (IRC) SECTION 6721 FOR THE TAX PERIOD SHOWN ABOVE. THE LAW ALLOWS FOR A PENALTY FOR FILING INFORMATION RETURNS INCORRECTLY. A PENALTY IS PROPOSED IN THE AMOUNT OF \$54,550.00. INTEREST ON THIS PENALTY WILL NOT BE CHARGED UNTIL AFTER YOU RECEIVE A BILL.

PLEASE READ THIS NOTICE CAREFULLY. IT EXPLAINS THE PROPOSED PENALTY AND WHAT YOU SHOULD DO IF YOU AGREE OR DISAGREE WITH THE PROPOSAL. THIS PENALTY WILL BE CHARGED IF YOU DON'T RESPOND TO THIS NOTICE. THE PROPOSED PENALTY IS EXPLAINED UNDER THE "EXPLANATION OF PENALTY" SECTION.

**HOW YOU SHOULD RESPOND TO THIS NOTICE**

PLEASE REVIEW YOUR RECORDS RELATED TO FILING THE RETURNS LISTED ON PAGE 2.

-- IF YOU AGREE TO THE FULL AMOUNT OF THE PROPOSED PENALTY, DO ALL OF THE FOLLOWING:

1. CHECK BOX (A) ON THE RESPONSE PAGE OF THIS NOTICE.
2. SIGN AND DATE THE CONSENT OF PENALTY ASSESSMENT.
3. ENCLOSE YOUR PAYMENT IN FULL. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY.
4. ENCLOSE THE APPROPRIATE MAILING STUB TO INDICATE WHETHER A PAYMENT IS INCLUDED.
5. ENSURE THE ADDRESS ON THE STUB APPEARS IN THE ENVELOPE WINDOW.

-- IF YOU DON'T AGREE WITH ALL OR PART OF OUR FINDINGS OR BELIEVE YOU HAVE A REASON ALL OR PART OF THIS PENALTY SHOULD NOT BE CHARGED, DO ALL OF THE FOLLOWING:

1. CHECK BOX (B) OR (C) ON THE RESPONSE PAGE OF THIS NOTICE.
2. ENCLOSE A SIGNED STATEMENT EXPLAINING WHY YOU DISAGREE.
3. INCLUDE ANY SUPPORTING DOCUMENTS YOU WISH TO HAVE CONSIDERED.
4. IF YOU AGREE TO PART OF THE PENALTY, ENCLOSE YOUR PAYMENT. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY.
5. ENCLOSE THE APPROPRIATE MAILING STUB TO INDICATE WHETHER A PAYMENT IS INCLUDED.
6. RETURN THE RESPONSE PAGE OF THIS NOTICE WITH YOUR STATEMENT AND DOCUMENTS IN THE ENCLOSED ENVELOPE (ENSURE THE ADDRESS APPEARS IN THE ENVELOPE WINDOW). PLEASE INCLUDE A TELEPHONE NUMBER, INCLUDING THE AREA CODE, AND THE BEST TIME TO CALL.

IT'S IMPORTANT THAT YOUR COMPLETED RESPONSE BE RECEIVED WITHIN 45 DAYS FROM THE DATE OF THIS NOTICE. YOU HAVE 60 DAYS TO RESPOND IF YOU LIVE OUTSIDE THE UNITED STATES. IF YOU DO NOT RESPOND WITHIN THIS PERIOD, YOU WILL RECEIVE A BILL CALLED "NOTICE OF PENALTY CHARGE" (CP15 or CP215) FOR THE AMOUNT OF THE PROPOSED PENALTY. INTEREST WILL BE CHARGED FROM THE DATE OF THE "NOTICE OF PENALTY CHARGE" TO THE DATE PAYMENT IS RECEIVED IN FULL.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE, YOU MAY WRITE TO THE RETURN ADDRESS ON THIS NOTICE. IF YOU PREFER, YOU MAY CALL THE TELEPHONE NUMBER SHOWN ABOVE FOR GENERAL INFORMATION ABOUT THIS NOTICE. HOWEVER, THE OFFICE AT THE ADDRESS SHOWN ON THIS NOTICE IS MOST FAMILIAR WITH YOUR CASE.

A PENALTY IS PROPOSED BASED ON HOW YOU FILED THE FOLLOWING INFORMATION RETURNS. THE EXPLANATION OF THE PENALTY FOLLOWS THE LIST OF INFORMATION RETURNS. THE PAGE TITLED "SUMMARY OF PROPOSED PENALTY" SHOWS YOU THE TOTAL NUMBER OF RETURNS FOR WHICH A PENALTY IS PROPOSED.

CITY OF PALM BAY  
120 MALABAR ROAD SE  
PALM BAY, FL 32907

FORM 1099-NEC RECEIVED: 02/28/2023  
ORIGINAL RETURNS: 98  
AMENDED RETURNS: 0  
HOW RECEIVED: ELECTRONIC  
TRANSMITTER CONTROL CODE: 07D82

PROPOSED PENALTY TYPE: LATE FILING

CITY OF PALM BAY  
120 MALABAR ROAD SE  
PALM BAY, FL 32907

FORM W2 RECEIVED: 02/17/2023  
ORIGINAL RETURNS: 993  
AMENDED RETURNS: 0  
HOW RECEIVED: ELECTRONIC  
TRANSMITTER CONTROL CODE:

PROPOSED PENALTY TYPE: LATE FILING

EXPLANATION OF PENALTY

500  
A PENALTY IS PROPOSED FOR EACH INFORMATION RETURN DOCUMENT THAT YOU DIDN'T FILE CORRECTLY BY THE DUE DATE (INCLUDING EXTENSIONS). THIS PENALTY MAY ALSO APPLY IF TIMELY FILED RETURNS WERE SENT BACK TO YOU FOR CHANGES AND YOU DIDN'T RETURN THEM TO US IN THE TIME REQUESTED.

THE PENALTY IS:

- \$50 FOR EACH RETURN FILED WITHIN 30 DAYS AFTER THE DUE DATE, UP TO A MAXIMUM OF \$588,500 PER YEAR (\$206,000 FOR SMALL BUSINESSES AS DEFINED BELOW),
- \$110 FOR EACH RETURN FILED MORE THAN 30 DAYS AFTER THE DUE DATE BUT BY AUGUST 1, UP TO A MAXIMUM OF \$1,766,000 PER YEAR (\$588,500 FOR SMALL BUSINESSES), OR
- \$290 FOR EACH RETURN FILED AFTER AUGUST 1.

THE MAXIMUM PENALTY CHARGE IS \$290 PER INFORMATION RETURN, UP TO \$3,532,500 PER YEAR (\$1,177,500 FOR SMALL BUSINESSES). THERE IS NO MAXIMUM LIMITATION FOR INTENTIONAL DISREGARD.

LOWER MAXIMUM PENALTY FOR SMALL BUSINESSES

THE LOWER MAXIMUM PENALTIES STATED ABOVE FOR SMALL BUSINESSES APPLY IF A BUSINESS HAD AVERAGE GROSS RECEIPTS OF \$5 MILLION OR LESS FOR THE THREE MOST RECENT TAX YEARS (OR TIME IN BUSINESS, IF SHORTER) ENDING BEFORE THE CALENDAR YEAR THE INFORMATION RETURNS WERE DUE. FOR EXAMPLE, IF YOU WERE CHARGED A PENALTY FOR 2022 INFORMATION RETURNS DUE IN 2023, THE THREE MOST RECENT TAX YEARS ARE 2020, 2021, AND 2022. IF THE PENALTY ON THE NOTICE YOU RECEIVED IS MORE THAN THE MAXIMUM PENALTY FOR SMALL BUSINESSES, THE PENALTY MAY BE REDUCED BASED ON EVIDENCE YOU GIVE THAT YOU'RE A SMALL BUSINESS.

SUMMARY OF PROPOSED PENALTY

THE SUMMARY ON THE FOLLOWING PAGE SHOWS THE INFORMATION RETURNS FOR WHICH A PENALTY IS PROPOSED AND THE AMOUNT OF PENALTY FOR EACH PENALTY TYPE. THE AMOUNT OF THE PROPOSED PENALTY MAY BE LOWER THAN THE ACTUAL PENALTY AMOUNT DUE TO THE DOLLAR LIMITATIONS IMPOSED UNDER IRC 6721.

PROPOSED PENALTY AMOUNT: \$54,550

PROPOSED PENALTY AMOUNT -- THIS AMOUNT MAY BE LESS THAN THE TOTAL OF THE INDIVIDUAL PENALTY AMOUNTS SHOWN ABOVE IF MORE THAN ONE TYPE OF PENALTY APPLIES TO ANY OF THE RETURNS FILED. FOR EXAMPLE, IF YOU FILED A RETURN LATE AND WITH A MISSING TAXPAYER IDENTIFICATION NUMBER, THE RETURNS WILL BE SHOWN IN BOTH PENALTY COLUMNS. HOWEVER, THE MAXIMUM CHARGE IS \$290 FOR THAT RETURN.

LATE FILING PENALTY -- THIS PENALTY APPLIES TO RETURNS FILED AFTER THE DUE DATE. IT MAY ALSO APPLY TO RETURNS FILED BY THE DUE DATE BUT NOT FILED CORRECTLY.

ELECTRONIC MEDIA PENALTY -- THIS PENALTY APPLIES TO THE NUMBER OF PAPER RETURNS OVER 250 THAT YOU FILED.

NOTE: FINANCIAL INSTITUTIONS MUST FILE ALL FORM 1042-S DOCUMENTS ELECTRONICALLY.

INCORRECT TIN -- THIS PENALTY APPLIES TO RETURNS FILED WITH A MISSING OR INCORRECT TAXPAYER IDENTIFICATION NUMBER.

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PENALTY TYPE	TIN	ELECTRONIC	LATE			TOTALS
			TIER 1	TIER 2	TIER 3	
W2	0	0	993	0	0	993
1099-NEC	0	0	98	0	0	98
NO. OF PENALTIES	0	0	1,091	0	0	
X	\$290	\$290	\$50	\$110	\$290	TOTALS
GROSS PEN. MINUS DUPS	\$0	\$0	\$54,550	\$0	\$0	\$54,550
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$54,550	\$0	\$0	\$54,550
TIER CAP LIMITATION	\$0	\$0	\$54,550	\$0	\$0	\$54,550

TOTAL PROPOSED PENALTY----- \$54,550



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RESPONSE TO PROPOSED PENALTY FOR YOUR TAX YEAR 2022 INFORMATION RETURNS

PLEASE CHECK THE BOX THAT APPLIES TO YOU AND RETURN THIS PAGE IN THE ENCLOSED ENVELOPE. PLEASE REMEMBER TO INCLUDE THE APPROPRIATE MAILING STUB AND INSERT IT IN THE ENCLOSED ENVELOPE SO THE ADDRESS APPEARS IN THE ENVELOPE WINDOW.

PLEASE CHECK ONLY ONE BOX:

( ) (A) TOTAL AGREEMENT WITH THE PROPOSED PENALTY - I CONSENT TO THE IMMEDIATE ASSESSMENT AND COLLECTION OF THE PENALTY AMOUNT SHOWN IN THIS NOTICE, PLUS ANY APPLICABLE INTEREST.  
I HAVE ( ) HAVE NOT ( ) ENCLOSED A PAYMENT.

\_\_\_\_\_  
SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

( ) (B) PARTIAL AGREEMENT WITH THE PROPOSED PENALTY - I AGREE WITH PART OF THE PROPOSED PENALTY SHOWN IN THIS NOTICE. UNDER PENALTIES OF PERJURY, I HAVE SIGNED BELOW INDICATING MY REQUEST FOR REMOVAL AND HAVE ATTACHED SUPPORTING DOCUMENTS EXPLAINING WHICH ITEMS I DISAGREE WITH AND WHY I DISAGREE, OR WHY I FEEL YOU SHOULDN'T CHARGE PART OF THE PROPOSED PENALTY.  
I HAVE ( ) HAVE NOT ( ) ENCLOSED A PAYMENT.

\_\_\_\_\_  
SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

( ) (C) TOTAL DISAGREEMENT WITH THE PROPOSED PENALTY - I DISAGREE WITH THE ENTIRE PROPOSED PENALTY SHOWN IN THIS NOTICE. UNDER PENALTIES OF PERJURY, I HAVE SIGNED BELOW INDICATING MY REQUEST FOR REMOVAL AND HAVE ATTACHED SUPPORTING DOCUMENTS EXPLAINING WHY THE PROPOSED PENALTY IS INCORRECT, OR AN ACCEPTABLE REASON WHY YOU SHOULDN'T CHARGE THIS PROPOSED PENALTY.

\_\_\_\_\_  
SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

TELEPHONE NUMBER: ( ) \_\_\_\_\_ BEST HOURS TO CALL: \_\_\_\_\_  
(INCLUDE AREA CODE)

PLEASE DO NOT DETACH

IRS INFORMATION: PHILADELPHIA SERVICE CENTER 59-6018984 500 202212 10/21/2024 972CG  
CORRESPONDENCE ONLY (NO PAYMENTS)

1. Write on all attached pages:  
Name, taxpayer identification number, 972CG Notice, and tax period
2. Include your phone numbers: ( ) - - home ( ) - - work/cell
3. Best time to call: \_\_\_\_\_ a.m. \_\_\_\_\_ p.m.

Address change? Correct it below.

59-6018984 10/21/2024  
CITY OF PALM BAY  
120 MALABAR RD SE  
PALM BAY, FL 32907-3009

INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255-0633



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596018984 ZF CITY 13 1 202212 640 00005455000

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Cut Here



972CG Correspondence Only. Cut the stub (Philadelphia, PA) above, and place in the enclosed envelope, ensuring the entire address appears in the envelope window.

972CG Payment (with or without correspondence). Cut the stub below (Kansas City, MO) and place in the enclosed envelope, ensuring the entire address appears in the envelope window.



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Cut Here

IRS INFORMATION: PHILADELPHIA SERVICE CENTER 59-6018984 500 202212 10/21/2024 972CG  
PAYMENT (WITH OR WITHOUT CORRESPONDENCE)

1. Make check payable to: United States Treasury Amount Enclosed: \$ \_\_\_\_\_
2. Write on payment and all attached pages:  
Name, taxpayer identification number, 972CG Notice, and tax period
3. Include your phone numbers: ( ) - - home ( ) - - work/cell
4. Best time to call: \_\_\_\_\_ a.m. \_\_\_\_\_ p.m.

Address change? Correct it below.

59-6018984 10/21/2024  
CITY OF PALM BAY  
120 MALABAR RD SE  
PALM BAY, FL 32907-3009

INTERNAL REVENUE SERVICE  
Kansas City, MO 64999-0202



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