



Jefferson County Fire Protection District No. 2

Commissioner Art Frank
Board Chair

Commissioner Melody Bacchus
Commissioner Marcia Kelbon

P.O. Box 433, Quilcene, WA 98376 ■ 360-765-3333

March 15, 2023

Internal Revenue Service

Attn: G. Carter-Louis, Operations Manager

Accounts Management Operations 2

Cincinnati OH 45999-0038

Ref: 1) Your reference number 0244188555

Encl: a) IRS Ltr2782C dated 2023-03-10 for Tax Period 202212

Greetings, G. Carter-Louis:

Request

- I request abatement (reversal) of the \$815.11 penalty discussed in Enclosure a) based on the fact and circumstances discussed below.

Fact

- I acknowledge that the employment tax payment for our October 3, 2022 payroll was not made until October 31, 2022.
- I acknowledge that a filer with tax liability more than \$50,000 in a 4-quarter lookback period is a semiweekly schedule depositor.

Circumstances

- I am recently appointed to the role of District Secretary, in place of JEAN MORRIS, which includes responsibility for payroll processing.
- Based on the past practice of my predecessor, I believed our status to be a *monthly schedule depositor* with employment tax payments due by the 15th day of the following month.
- For all monthly payrolls processed in 2022, employment tax payments were made within three business days *except for* the October 3, 2022 payroll.
- In February 2023 I received a CP207 notice regarding our December 31, 2022 Form 941 which prompted me to examine our tax liability over the look back period.
- I found that total taxes for the lookback period (2021) were \$60,069 which meant that for 2022 we were actually a *semiweekly schedule depositor* with employment tax payments due within three business days.

Going Forward

- I have put in place business practices (as a semiweekly schedule depositor) to ensure that employment taxes will be paid within three business days according to the schedule found in IRS Publication 15 *without exception*.

Summary

- Based on fact and circumstances, I request abatement (reversal) of the \$815.11 penalty discussed in Enclosure a).

Thank you for your consideration.

Sincerely,



Robert Rewitzer
District Secretary