April 9, 2020

Internal Revenue Service

Service Center Penalty Appeals Coordinator

P.O. Box 9941 TPR M/S 6731

Ogden, UT 84409

**Re: Taxpayer’s Father**

Dear Sir or Madam:

 I am writing regarding the above referenced taxpayer to respectfully request penalty abatement for tax periods 3/2017, 12/2017, 6/2018, 9/2018, 12/2018, 3/2019, 6/2019, and 9/2019.

 The above referenced taxpayer suffered from Alzheimer’s disease and Dementia which was diagnosed in December 2011. In 2013 the taxpayer required 24/7 home care and hired caregivers as household employees. As the taxpayer’s health started deteriorating, he had a friend handle payroll for the household employees through Paychex. The taxpayer died 5 months ago. Copies of his medical diagnosis and his death certificate are attached, as is a copy of our IRS Form 2848.

 The taxpayer’s son then received correspondence from Paychex that made him realize Paychex had not filed quarterly 941s or the annual 940 return. Once it was brought to his attention that Paychex was not filing or paying quarterly and annual payroll tax returns and taxes, the son immediately filed missing returns and mailed payments for tax assessments.

 Prior to this disease the taxpayer always maintained a good history of compliance and had no intentions on disobeying the taxing statutes. For these reasons I am respectfully requesting abatement of all penalties and interest associated with late filing and failure to pay taxes due for 2017-2019.

Very truly yours,

 Amanda Evans, EA