



Department of the Treasury
Internal Revenue Service

P.O. BOX 9020
HOLTSVILLE NY 11742-9020

In reply refer to: 0140984144
Jan. 25, 2012 LTR 3503C i0
201012 30

00015732

BODC: SB

HAIG & GILDA TACORIAN



TAXPAYER EXHIBIT

B3

April 24, 2013

Haig Tacorian and Gilda Tacorian
621172



005377

Taxpayer Identification Number: [REDACTED]
Tax Period: Dec. 31, 2010
Form: 1040
Kind of Penalty(s): Failure to Pay

Dear Taxpayer:

Thank you for your recent letter dated Nov. 28, 2011 that asked us to remove the penalty for failure to pay.

We are pleased to inform you that your request to remove the penalty charged for failure to pay has been granted. However, this action has been taken based solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time consideration. The IRS will base decisions on removing any future Failure to File and Failure to Pay penalties on any information you provide that meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

If you have any questions, please call us toll free at 1-800-829-8374.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

STATE BOARD OF EQUALIZATION



Appeal Name: Haig Tacorian and Gilda Tacorian

Case ID: 621172 ITEM #: B3

Date: April 24, 2013 Exhibit No: 4.2



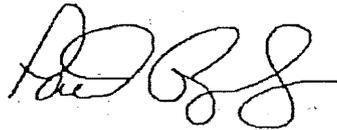
FTB DEPT PUBLIC COMMENT

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HAIG & GILDA TACORIAN
[REDACTED]

Sincerely yours,



Patty Gonzalez, Department Mgr.
Toll Free Dept. 2, Op 2

Enclosures:
Copy of this letter
Envelope