

OGDEN UT 84201-0038

In reply refer to: 0438081548
May 06, 2015 LTR 4399C 0
54-1547892 201404 67

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TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CERF PUBLIC INC
% WILLIE J ROUNTREE
PO BOX 418
NORFOLK VA 23501-0418



004771

Taxpayer Identification Number: 54-1547892
Tax Period(s): Apr. 30, 2014

Form: 990-EZ

Dear Taxpayer:

This is in response to the inquiry of Apr. 08, 2015, from your accountant. We have no record that you authorized her to act for you in this matter. Please notify her that we have replied directly to you. If you wish to authorize a third party to represent you, please complete Form 2848, Power of Attorney and Declaration of Representative. If you wish an appointee to inspect and/or receive confidential tax information, please complete Form 8821, Tax Information Authorization. For more information about these forms, visit our website at www.irs.gov or call the telephone number listed at the end of this letter.

We reviewed your account and found the notice you received is correct. Please refer to the following paragraph(s) for an explanation:

IRC 6652 (c) imposes a Daily Delinquency Penalty for failure to file a complete and timely return. We charged a penalty of \$20.00 a day for each day your Form 990-EZ was late, incomplete, or incorrect. The penalty cannot exceed \$10,000.00 or 5% of annual gross receipts, whichever is less.

Your return was due on Dec. 15, 2014. We received it on Jan. 15, 2015.

Based on the information you sent us, we are removing the Daily Delinquency Penalty of \$620.00. However in the future, please note that the officers or trustees of an exempt organization are responsible for filing a complete and timely return or requesting an extension of time to file. If the return is not filed or is filed late, the persons responsible are subject to penalties, in addition to penalties that apply to the organization.

If you have any questions about this letter, please write us at the address shown on this letter or, you may call 1-877-829-5500 toll-free.

Whenever you write, please include your telephone number and the best

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time for us to call, in case we need additional information.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,



Ginni L. Redfern
Program Manager, AM OPS 1

Enclosure(s):
Copy of this letter