
From: jeffrey E. <jeevacation@gmail.com>
Sent: Friday, September 9, 2016 10:38 PM
To: Fenn, Patrick
Subject: other things we might consider including

- * The taxpayer's education;
- * Whether the taxpayer has previously been subject to the tax for which the return has not been filed;
- * Whether the taxpayer has been penalized before;
- * The level of complexity of a tax or compliance issue.

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- The taxpayer complied with tax filing and payment obligations in the past.
- Recently told and then he immediately filed his previously unfiled returns;
- There was no indication that he had taken efforts to intentionally conceal the reporting of income or assets; no tax difference. no evasion, ,

In making the reasonable cause argument, it is critically important to analyze the facts, support the facts with affidavits or other evidence.. these are all questions , should we attach affidavits from preparer, apollo others. etc.

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