
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.

T

- The taxpayer complied with tax filing and payment obligations in the past.
- Recently told and then he immediately filed his previously unfiled return;
- 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.

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to jeevacation@gmail.com <mailto:jeevacation@gmail.com> , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved