

ID: CCA_2015041016033046

Third Party Communication: None

UILC: 6701.00-00, 6694.00-00

Date of Communication: Not Applicable

Number: **201518017**

Release Date: 5/1/2015

From: [REDACTED]

Sent: Friday, April 10, 2015 4:03:30 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: 6694(b) vs. 6701

Hi ,

As discussed, we agree with that you should always look at all the facts and circumstances to determine whether one or the other or both penalties apply with respect to a particular return or other document, and if both apply, which one to assert. I've attached the legislative history I mentioned that indicates that if both penalties apply, the Service can choose which one to assert. See p. 577.

Thanks,