

ID: CCA-08311055-15

[Third Party Communication:

UILC: 148.09-00

Date of Communication: Month DD, YYYY]

Number: **201539029**

Release Date: 9/25/2015

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**From:**

**Sent:** Monday, August 31, 2015 10:55 AM

**To:**

**Cc:**

**Subject:** Appeal of a denial of a waiver request of a section 148(f)(7) penalty

Several weeks ago asked whether a taxpayer has appeal rights if TEB denies a request under 5.02 of Rev. Proc. 2005-40 to waive the penalty imposed under section 148(f)(7). I asked PA for a response and received it Friday. After thoroughly reviewing the relevant authorities, PA concluded that a taxpayer cannot appeal TEB's decision to not waive the penalty. If you have any questions please do not hesitate to call