

ID: CCA\_2016060711402206

UILC: 9999.00-00

Number: **201637014**

Release Date: 9/9/2016

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**From:** [REDACTED]

**Sent:** Tuesday, June 07, 2016 11:40:22 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** Form 8928 Referrals

As we discussed during our phone call on June 3, 2016 concerning [REDACTED], we agree with granting the waiver of the excise tax under Part II of the Form 8928.

The Form 8928 instructions (page 4) provide that the Secretary may waive part or all of the excise tax under Part II, to the extent that payment of the tax would be excessive relative to the failure involved. This only applies to failures due to reasonable cause and not due to willful neglect. We believe the waiver is appropriate under the circumstances involved in this matter.