

If reasonable cause exists for failure to file a complete and timely Form 5472, and you believe this penalty should not be imposed, please submit your reasonable cause statement within ten (10) days from the date of this notice to the following address: Internal Revenue Service, 2970 Market Street, BLN1-D08.113, Philadelphia, PA 19104. For assistance, you can call 267-941-1000 (not toll free). However, your request for penalty abatement can't be considered by telephone, it must be submitted in writing. Please refer to Treasury Regulation Section 1.6038A-4(b) for more information on reasonable cause for failure to file a complete and timely Form 5472.

This notice is issued on a calendar year basis. If you are a fiscal year taxpayer, the tax period shown on this notice is reflected as the calendar year within which your fiscal year ends.

For tax forms) instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)