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December 5, 2022

Internal Revenue Service
Ogden, UT 84201-0039

RE: [REDACTED]

Dear Sir or Madam:

On November 28, 2022, I spoke with Ms. Davis (#1001674333) of the IRS about the notices we received. During that conversation, she said Monticello Montessori Charter School Inc. had not submitted 941s for the second and fourth quarters of 2014. I searched through thousands of scanned records and found a copy of the second quarter 941 that appears to have been submitted in October of 2014. I was unable to find a copy of the fourth quarter 941, but I may have missed it because of the large volume of scanned documents and the length of time since the filing. I found a copy of the report that was used to create the 941, so I created a new 941 for the fourth quarter of 2014. Both are included with this letter which I will submit through the Idaho Falls IRS office.

Also included is a check for \$17,423.52 which covers the following payments. The taxes due from 2014 were caused by a clerical error. Our software system has a payroll side and an accounts payable side. Payroll must be transferred to accounts payable to have an accurate total for tax deposits. It appears a previous business manager made the deposit before transferring the payroll benefits into accounts payable. This caused the employer's share of FICA/Medicare to be missed.

• 2014	4 th quarter	taxes due	\$3,445.79
• 2021	1 st quarter	penalties/interest	\$6,326.17
• 2021	2 nd quarter	penalties/interest	\$7,107.03
• 2022	1 st quarter	penalties/interest	\$544.53

Monticello Montessori also received a notice for the second quarter of 2019 showing taxes due along with penalties and interest. A previous business manager made a clerical error when filing the 941. She entered the combined FICA withholding amount on the line for federal withholding. This error overstated the tax liability for that quarter. I submitted a 941-X for that quarter through the Idaho Falls office on November 21, 2022. We are not submitting payment for this quarter at this time. We want to wait until the IRS has processed the 941X and adjusted the information related to this quarter.

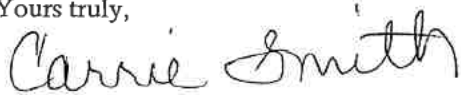
Monticello Montessori also received a notice for the first quarter of 2019. It included a large penalty for a dishonored payment. A previous business manager entered a deposit for \$2,424.79 as \$242,479.00 in the EFTPS system. I spoke with Ms. Davis, and she suggested writing a letter requesting the penalty be waived or adjusted.

Ms. Davis is sending Monticello Montessori a transcript of each quarter since 2014. We plan to review the information with our auditor and prepare a letter related to the penalties.

I started with Monticello Montessori on May 16, 2022. Since that time, all 941s and taxes have been filed timely. In addition, all missing 941s of which I am aware have been submitted or resubmitted. Monticello Montessori is committed to bringing all taxes up to date and has started the process to sell a modular classroom to cover back taxes. In light of this effort, we ask that the IRS hold on any further actions related to back taxes.

Thank you for your patience as we work through this process.

Yours truly,

A handwritten signature in black ink that reads "Carrie Smith". The signature is written in a cursive, flowing style.

Carrie Smith
Business Manager
Monticello Montessori Charter School

Cc: File
Jeanne Johnson
Board of Directors
Idaho Charter School Commission