

From: Carrie Smith <carries@monticellomontessori.com>  
Sent: Tuesday, February 28, 2023 5:54 PM  
To: jsh@holinkalaw.com  
Subject: Fwd:  
Attachments: Owed to IRS.xlsx

----- Forwarded message -----

From: Carrie Smith <carries@monticellomontessori.com>  
Date: Mon, Jan 30, 2023 at 10:41?AM  
Subject: Fwd:  
To: Mel Rivera <Mel.Rivera@osbe.idaho.gov>, Jacob Smith <jacob.smith@osbe.idaho.gov>

----- Forwarded message -----

From: Carrie Smith <carries@monticellomontessori.com>  
Date: Tue, Jan 24, 2023 at 11:40 AM  
Subject:  
To: Kurt Folke [REDACTED] >

Kurt,

I've created a summary by year (see attached). There were two quarters that I was unsure of how to list them.

The 1st quarter of 2019 included large penalty and interest charges. An IRS electronic deposit for \$2,424.79 was accidentally entered as \$242,479.00. The bank dishonored the payment, and we received additional penalties for a dishonored payment. It also appears that larger interest and additional penalties were charged based on the incorrect entry. I listed all of the interest and penalties for that quarter under the waived spreadsheet.

There was an error on the 941 for the 2nd quarter of 2019. I filed a 941-X to correct the error, but I received something from the IRS saying it would be at least 60 days before it would be processed. On the 941, the amount of FICA withholding was entered on the federal withholding line. This incorrectly increased the amount to be deposited by \$4,822.12. I subtracted this amount from the tax owed and included any penalties and interest on the waived spreadsheet.

The third tab on the spreadsheet shows the interest and penalties paid to date from 2014 forward.

I assume we will just request that any additional penalties and interest be waived.  
Please let me know if  
you have any questions or need any additional information from me.

Thanks again for your help.

Carrie Smith