

Assessment and Abatement of Miscellaneous Civil Penalties1. Name of Taxpayer
FRENCH, DAWN5. Year (mandatory) (yyyymm)
2020126. Statute date (optional) (mmddyyyy)
101820242. Address
**314 WEST LENNOR DRIVE BOX 139
EMORY TX 75440-3061**7. Identifying number (SSN (XXX-XX-XXXX) or EIN (XX-XXXXXXX))
[REDACTED]3. MFT (Check one) ☒ IMF 55 ☐ BMF
134. Check if no ASED: ☐

8. Function (Check one)

☐ LB&I ☐ SB/SE ☒ W&I ☐ TE/GE ☐ Appeals**Reminders:**

- ✓ The signature of the immediate supervisor, acting immediate supervisor, or designated higher level official is required in block 11a.
- ✓ Prepare a separate Form 8278 for each period penalties are warranted.
- ✓ If the Penalty Reference Number (PRN) is not listed, enter all information in the blank line provided at the bottom of each section.
- ✓ At the conclusion of the penalty investigation, provide the taxpayer a computation of the penalty with a copy of a detailed calculation worksheet.

9. I. Miscellaneous Penalties (IRM 20.1.10) Note: Miscellaneous Penalties are continued on the next page.

(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated	(f) Penalty Reason Code
6652(a)	Failure to file returns for payments of divide aggregating less than \$10 under section 6042(a)(2), 6044(a)(2), or 6652(a)(2)	590				
6652(j)	Failure to file certification with respect to certain residential rental projects required under section 142(d)(7)	587				
6652(k)	Failure to make reports required under sec. 1202	588				
6652(l)	Failure to file Form 8806-IRC sec 6043(c)	649				
6652(o)	Failure to provide notices with respect to qualified small employer health reimbursement arrangements	519				
6652(n)	Failure to make reports required under sections 3511, 6053(c)(8), and 7705	562				
6652(p)	Failure to provide notice under section 83(i)	694				
6673(a)	Sanctions and costs awarded by Tax Court	643				
6673(b)	Sanctions and costs awarded by other courts	644				
6674	Fraudulent statement or willful failure to furnish statement to employee-IRC sec. 6051 or 6053(b)	575				
6682	False information on Forms W-4 / W-9	616				
6697(a) & (b)	Penalty with respect to tax liability of regulated investment company-repealed 12/22/2010	582				
6702(a)	Frivolous tax return - Form 1040 Dated 01252022	666	1	\$5,000.00	()	
6702(b)	Penalty for specified frivolous submissions	543				

Remarks:**ARG 29****Signature Date N/A**

10a. Originator signature (b)(6)	10b. Date submitted 1/31/2023	10c. Phone (b)(6)	10d. Organization Code 96933
11a. Approver signature (b)(6)	11b. Date signed 02/02/23	12a. Terminal operator	12b. Date input

Assessment and Abatement of Miscellaneous Civil Penalties

1. Name of Taxpayer

FRENCH, MICHAEL

5. Year (mandatory) (yyyymm)

202012

6. Statute date (optional) (mmddyyyy)

10182024

2. Address

314 WEST LENNOR DRIVE BOX 139
EMORY TX 75440-3061

7. Identifying number (SSN (XXX-XX-XXXX) or EIN (XX-XXXXXXX))

XXXXXX

3. MFT (Check one) ☒ IMF 55
13☐ BMF4. Check if no ASER: ☐

8. Function (Check one)

☐ LB&I ☐ SB/SE ☒ W&I ☐ TE/GE ☐ Appeals**Reminders:**

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Signature Date N/A

10a. Originator signature MS MOORE	10b. Date submitted 1/31/2023	10c. Phone 8016202321	10d. Organization Code 96933
11a. Approver signature <i>Colton McTee</i>	11b. Date signed 02/02/23	12a. Terminal operator	12b. Date input