

OGDEN UT 84201-0038

In reply refer to: 0437838575
July 06, 2006 LTR 3734C E0
13-1525325 200412 67 000

23339

BODC: TE

AMERICAN INSTITUTE OF CHEMISTS INC
315 CHESTNUT ST
PHILADELPHIA PA 19106-2702156

Taxpayer Identification Number: 13-1525325
Tax Period(s): Dec. 31, 2004

Form: 990

Dear Taxpayer:

Thank you for your inquiry dated May 31, 2006.

Based on the information you sent us, we are removing the Daily Delinquency Penalty of \$5,041.75. However in the future, please note that the officers or trustees of an exempt organization are responsible for filing a complete and timely return or requesting an extension of time to file. If the return is not filed or is filed late, the persons responsible are subject to penalties, in addition to penalties that apply to the organization.

Our records indicate that a penalty has also been applied to your Form 990 for the tax period ending Dec. 31, 200312. We have placed a six week hold on this account to give you time to respond to the penalty notice.

You will receive a notice of adjustment to your account in the near future.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

IRS Department of the Treasury
Internal Revenue Service
CINCINNATI, OH 45999-0074

Notice Number: CP 504
Notice Date: 06-12-2006
SSN/EIN: 13-1525325
Caller ID:

7105 5678 7187 8993 0113



AMERICAN INSTITUTE OF CHEMISTS INC
315 CHESTNUT ST
PHILADELPHIA PA 19106-2702156



008048

Urgent !!

We intend to levy on certain assets. Please respond NOW.
(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below. Current balance may include Civil Penalty, if assessed.

Account Summary

Form: 990	Tax Period: 12-31-2004
Current Balance:	\$5,075.70
Includes:	
Penalty:	\$0.00
Interest:	\$33.95
Last Payment:	\$0.00

For information on your penalty & interest computations, you may call 1-800-829-0115

Questions? Call us at **1-800-829-0115**
Please mail this part with your payment, payable to United States Treasury.
See the enclosed Publication 594, *The IRS Collection Process*, and Notice 1219B, *Notice of Potential Third Party Contact* for additional information.
Notice Number: CP 504
Notice Date: 06-12-2006

write on your check:

990 12-31-2004 13-1525325

Amount Due:
\$5,075.70

Find information about filing and paying taxes at: www.irs.gov
Enter Keyword: filing late (or) paying late

Internal Revenue Service
OGDEN, UT 84201-0074

AMERICAN INSTITUTE OF CHEMISTS INC
315 CHESTNUT ST
PHILADELPHIA PA 19106-2702156



131525325 YN AMER 67 2 200412 670 00000507570

Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.



108048

Penalty: \$0.00

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and

- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest:

\$33.95

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.