ID: CCA_2011022813135264 Number: **201114023**Office: Release Date: 4/8/2011

UILC: 6707A.00-00

From:

Sent: Monday, February 28, 2011 1:13:54 PM

To: Cc:

Subject: FW: 6707A calculation request

When there is no decrease in tax shown on a return, I don't see how we could impose a penalty other than in the minimum amount.