Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0038

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| **Notice** | CP210 |
| **Tax period** | December 31, 2015 |
| **Notice date** | March 10, 2025 |
| **Employer ID number** | 98-1193916 |
| **To contact us** | Phone 800-829-0115 |
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DIVA LABRATORIES LTD
% KUO-SHENG CHEN PRES
9F NO 351 SEC 2 ZHONGSHAN RD ZHONGH
NEW TAIPEI CITY 235
TAIWAN

000410

Changes to your December 31, 2015 Form CVL PEN

# Overpayment: $14,781.54

This is a result of your inquiry of April 22, 2024.

As a result, your overpayment is $14,781.54.

## Summary

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|---|---|
| Amount due on account before adjustment | $573.79 |
| Penalty decrease- Examining Officer's Report | 10,000.00 |
| Credit interest allowed | 903.69 |
| Reduction of interest previously charged | 4,451.64 |
| **Overpayment** | **$14,781.54** |

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## What you need to do

Review this notice, and compare our changes to the information on your tax return.

**If you agree with the changes we made**

- If you haven't already received a refund check for $14,781.54, you should receive it within 2-3 weeks as long as you don't owe other tax or debts we're required to collect.

**If you don't agree with the changes**

- Call 800-829-0115 to review your account.
- If we don't hear from you, we'll assume you agree with the information in this notice.

## Next steps

Report the $903.69 in interest as taxable income on your tax return for this year.

## Penalties

We are required by law to charge any applicable penalties.

The amount of penalty and interest shown is based on this adjustment.

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### Examining Officer's Report

According to our records, your Examining Officer gave you a report that explained the reason for this penalty. (Internal Revenue Code Section 6751(d))

### Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

### Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

## Additional information

- Visit IRS.gov/cp210.
- Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax period and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.