

Taxpayer:	WSOL, LLC
Address:	19111 Dallas Pkwy STE 180 Dallas, TX 75287-6929
EIN:	47-0803449
Notice Number:	972CG
Tax Period:	202112
Penalty Ref Code:	502
Phone:	(972) 964-4800

Internal Revenue Service

Philadelphia, PA 19255-0633

Re: Response to 972CG Notice Letter

To Whom It May Concern:

This letter is in response to the attached IRS notice 972CG BOD Code: LM4 regarding a penalty proposed for our 2021 information returns. This is the first notice we have received regarding information returns for 2021 and we did not receive any error notifications for 2021 prior to this penalty.

In accordance with the reference letter dated 10/02/2023, as stated on page 6, we have checked the box marked (C) as we are in total disagreement with the proposed penalty and request a waiver of the entire proposed amount due to **Reasonable cause** as outlined under **§ 301.6724-1**. All required information returns for tax year 2021 were filed timely and we assert that WSOL LLC acted in a responsible manner to acquire the accurate TIN and payee name for all payees listed in the notice referenced. Upon review of the individual errors listed on the notice, all clerical errors have been corrected in our records for future returns. Solicitation for payee names and TINs has been completed for all payees listed on this notice.

Additionally, all 1099's are processed via a third party whereby W-9's are processed directly on their site. These events make the listed failures on the IRS notice beyond our control. Completed form W-9 can be provided if needed.

Please do not hesitate to contact me if you have any questions or need additional information.
Thank you for your time and consideration.

Sincerely,

Cathy Metry
Chief Financial Officer