

**HBRK Associates Inc.**  
**575 Lexington Avenue, 4<sup>th</sup> Floor**  
**New York, NY 10022**  
**Phone [REDACTED]**

July 19, 2017

**Re: [REDACTED] & Karyna Shuliak 2016 Form 1040 – Notice CP14**

To Whom It May Concern:

I am the accountant for the above referenced taxpayers. [REDACTED] and Karyna timely filed their 2016 Form 1040 tax return on April 12, 2017. Accordingly we disagree with your failure to file penalty along with interest charges totaling 165.37 (as per attached notices). I have attached a copy of the 2016 Form 1040 filed for your records.

Should you have any questions or if I can be of any assistance please feel free to call me at [REDACTED].

Sincerely yours,

Richard Kahn  
CPA