



OR RSPF  
201 High Street SE  
Salem OR 97301

RE: FluentStream Technologies 8842

Dear Madam/Sir:

This letter is in response to the penalties incurred in the amount of \$118.73 for our customer FluentStream Technologies. We respectfully request a first-time penalty waiver in the amount of \$118.73 that was a direct result of FluentStream Technologies' transitioning to a new paid provider, Avalara, Inc. Fluent Stream was in a transition period in using our services to prepare and file returns. In this transition period, client needed to complete a standard business registration, the applicable logins, and provide their billing information to us to prepare and file returns. Additionally, FluentStream was transitioning from CSI Longwood who used their Third Party Filing access to the OR RSPF website. As such, there was delay in creating logins or gaining access to these accounts. The untimely returns outlined below are a direct result of COMPANY ensuring they get into compliance as soon as they were able. The notice has outlined penalty and interest as such:

Jan 2021: Penalty \$118.73, Interest \$0.01

We understand that the interest cannot be waived, so we will ensure interest is paid fully, but we ask to be forgiven for the penalties totaling \$118.73. At this point, we are on track with ensuring returns and payments are sent timely and do not anticipate this issue going forward. Please contact me directly should you require additional information to process this request. Thank you for your consideration.

Sincerely,

Richard Sung  
Tax Analyst