



Department of the Treasury  
Internal Revenue Service

Cincinnati Service Center  
CINCINNATI OH 45999-0029

In reply refer to: 027401 [REDACTED]  
July 30, 2015 LTR 4624C 3  
169-70 [REDACTED] 201112 30 1  
00022455  
BODC: WI

GABRIELLE [REDACTED]  
% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666

Social security number: 169-70-[REDACTED]  
Forms: 1040  
Tax Periods: Dec. 31, 2011

Dear Taxpayer:

Case Closed - Currently Not Collectable

We determined that you can't pay the money you owe at this time. We temporarily closed your collection case for the tax periods listed above.

However, you still owe \$279.33 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Aug. 14, 2015. You will receive annual reminder notices, and we will continue to charge penalties and interest until you pay the amount you owe in full. In addition, we'll apply your future federal or state refunds to the amount you owe.

Because you still owe money, we may re-open your case and resume collection activities in the future if your financial situation improves.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**\*\* Filing and/or Paying Late -- IRC Section 6651 \*\***

We charge a 5% penalty for filing late, and a 1/2% penalty for paying late, when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard