

 **IRS** Department of the Treasury  
Internal Revenue Service  
P.O. Box 9941 Stop 5500  
Ogden UT 84490

In reply refer to: 0570026 [REDACTED]  
Sep. 16, 2015 LTR 4624C 3  
242-94 [REDACTED] 200812 30 1  
00022978  
BODC: SB

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

022822

Social security number: 242-94 [REDACTED]  
Forms: 1040  
Tax Periods: Dec. 31, 2008 Dec. 31, 2010

Dear Taxpayer:

This letter responds to your call on Sep. 09, 2015, about the unpaid balance for the tax periods listed above.

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 \$27,845.34 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Sep. 26, 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.

We will file a Notice of Federal Tax Lien to protect the government's interest.

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