



PO BOX 30309
MEMPHIS TN 38130-0309

In reply refer to: 0375260631
July 28, 2016 LTR 4624C 3
352-40- [REDACTED] 200412 30 1
00038822
BODC: WI

LEROY E & JOANNE C [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Tax Periods: Dec. 31, 2004 Dec. 31, 2011 Dec. 31, 2012
Dec. 31, 2013 Dec. 31, 2014 Dec. 31, 2015
Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2010

Dear Taxpayer:

This letter responds to your call on July 07, 2016, about the unpaid balance for the tax periods listed above.

Case Closed - Currently Not Collectible

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 \$56,515.96 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Aug. 20, 2016. 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,