



Department of the Treasury
Internal Revenue Service

PO Box 145566
Cincinnati OH 45250-5566

In reply refer to: 0173035 [redacted]
May 24, 2017 LTR 4624C 3
434-29-[redacted] 200712 30 1
00034507
BODC: SB

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



036503

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|-------------------------|-------------------|---------------|---------------|
| Social security number: | 434-29-[redacted] | | |
| Forms: | 1040 | SRP | |
| Tax Periods: | Dec. 31, 2007 | Dec. 31, 2008 | Dec. 31, 2009 |
| | Dec. 31, 2011 | Dec. 31, 2012 | Dec. 31, 2013 |
| | Dec. 31, 2014 | Dec. 31, 2015 | |

Dear Taxpayer:

This letter responds to your call on May 10, 2017, 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 \$109,939.54 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to May 15, 2017. 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