



P. O. Box 47421, Stop 74  
 Doraville GA 30362

In reply refer to: 1070049  
 Aug. 29, 2014 LTR 4624C 3  
 461-78- 00112 30 1  
 00029  
 BODC: WI

STEPHEN F  
 % WILLIAM D MCCONNAUGHY  
 3550 WATT AVE STE 140  
 SACRAMENTO CA 95821-2666

20796

Social security number: 461-78-  
 Forms: 1040  
 Tax Periods: Dec. 31, 2001 Dec. 31, 2002 Dec. 31, 2003  
 Dec. 31, 2004 Dec. 31, 2005 Dec. 31, 2006  
 Dec. 31, 2007 Dec. 31, 2008 Dec. 31, 2009  
 Dec. 31, 2010 Dec. 31, 2011 Dec. 31, 2012

Dear Taxpayer:

This letter responds to your call on Aug. 18, 2014, 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 \$210,275.34 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Sep. 19, 2014. 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.

When you don't pay your taxes by the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. The penalty increases to 1.0% for each month the tax remains unpaid, beginning 10 days after we issue a Notice of Intent to Levy (or seize your assets). We count part of a month as a full month. (Internal Revenue Code (IRC) Section 6651).

For more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty, and Interest. You can get Notice 746 by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

We are required by law to charge interest when you do not pay your