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OGDEN UT 84201-0029

In reply refer to: 0570007
Feb. 26, 2014 LTR 4624C 3
566-45- 200812 30 1
000107
BODC: SB

MICHAEL C
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



017806

Social security number: 566-45-
Forms: 1040
Tax Periods: Dec. 31, 2008

Dear Taxpayer:

This letter responds to your call on Feb. 19, 2014, about the unpaid balance for the tax periods shown 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 \$17,101.06 to the IRS for the tax periods shown above. This amount includes penalty and interest calculated to Mar. 21, 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.

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.

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