

CSC
CINCINNATI OH 45999-0029

In reply refer to: 0570064
Dec. 11, 2013 LTR 4624C 3
550-46- 200912 30 1
00022
BODC: SB

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



028499

Social security number: 550-46-
Forms: 1040
Tax Periods: Dec. 31, 2009 Dec. 31, 2010 Dec. 31, 2011
Dec. 31, 2012

Dear Taxpayer:

This letter responds to your call on Dec. 04, 2013, 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 \$70,378.25 to the IRS for the tax periods shown above. This amount includes penalty and interest calculated to Jan. 03, 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.

Although you can't pay the amount you owe at this time, you should try to borrow funds to pay it as private lenders may charge a lower interest rate on the borrowed funds than we charge on unpaid tax.

We will file a Notice of Federal Tax Lien to protect the government's interest if you don't pay the entire amount by Dec. 21, 2013. The Notice of Federal Tax Lien is a public notice that notifies your creditors that we have a lien against your property, including property you acquire after we file the notice. A federal tax lien may affect your credit rating. We'll release the lien when you pay the entire 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