



Department of the Treasury
Internal Revenue Service

P.O. Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to: 0570026 [REDACTED]
Jan. 06, 2015 LTR 4624C 3
468-64 [REDACTED] 200812 30 1
00008120
BODC: SB

KAREN E [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

Social security number: 468-64 [REDACTED]
Forms: 1040
Tax Periods: Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2010

Dear Taxpayer:

This letter responds to your call on Dec. 29, 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 \$92,041.26 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Jan. 28, 2015. 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.

The shared responsibility payment (SRP) amount that you owe is the assessed payment for not having minimum essential health coverage for you and, if applicable, your dependents per Internal Revenue Code Section 5000A - Individual shared responsibility payment. The SRP amount that you owe is not subject to penalties or to lien and levy enforcement actions. However, interest will continue to accrue until you pay the total SRP balance due. We may apply your federal tax refunds to the SRP amount that you owe until it is paid in full.

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

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