

In reply refer to: 0271126

Jan. 29, 2016 LTR 4624C 3

336-38-200012 30 1

Input Op: 0271126921 00017027

BODC: SB



DEBORAH

% WILLIAM D MCCOMNAUGHY

3550 WATT AVE STE 140

SACRAMENTO CA 95821-2666

019205

Social security number: 336-38-

Forms: 1040

Tax Periods: Dec. 31, 2000 Dec. 31, 2013

Dec. 31, 2014

Dear Taxpayer:

Thank you for your correspondence dated Nov. 05, 2015, on 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 \$34,395.27 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Feb. 19, 2016. 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 Feb. 19, 2016. 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.

We've provided a general explanation of the possible penalties and/or