



Department of the Treasury  
Internal Revenue Service

PO BOX 219236, Stop 5050  
Kansas City MO 64121

In reply refer to: 097624  
Dec. 11, 2013 LTR 4624C 3  
139-46- 201012 30 1  
Input Op: 0976245731 00042  
BODC: WI

LEONARD J & DIANE G  
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018095

Social security number: 139-46-  
Forms: 1040  
Tax Periods: Dec. 31, 2010

Dear Taxpayer:

Thank you for your correspondence dated Oct. 22, 2013, on 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 \$72,953.40 to the IRS for the tax periods shown above. This amount includes penalty and interest calculated to Jan. 01, 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