

In reply refer to: 057008 Sep. 09, 2019 LTR 4624C 3 457-69 200812 30 1 00017801 BODC: SB

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

018105

Taxpayer identification

number: 457-69-

Forms: 1040

Tax Periods: Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2016

Dec. 31, 2017

Dear Taxpayer:

Thank you for your call on Aug. 30, 2019, about the unpaid balance for the tax periods above.

Case Closed - Currently Not Collectible

We temporarily closed your collection case for the tax periods above because we determined that you can't pay the money you owe at this time.

However, you still owe \$54,258.85 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to Sep. 16, 2019. You'll receive annual reminder notices, and we'll continue to charge applicable 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.

You don't need to take any action at this time. However, you must file all future tax returns and pay any amounts you owe on time. You can also minimize additional penalties and interest by making voluntary payments towards the amount you owe. If your financial situation improves in the future, we may re-open your case and resume collection activities.

Although you can't pay the amount you owe at this time, you may want to 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 (NFTL) to protect the government's interest if you don't pay the entire amount by Sep. 16, 2019. The NFTL 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