



Department of the Treasury
 Internal Revenue Service
 PO Box 69 Stop 811
 Memphis TN 38101-0069

In reply refer to: 047403 [REDACTED]
 Apr. 12, 2018 LTR 4624C 3
 252-96-[REDACTED] 201212 30 1
 00030819
 BODC: SB

STEPHEN J & KATHY D [REDACTED]
 % WILLIAM D MCCONNAUGHY
 3550 WATT AVE STE 140
 SACRAMENTO CA 95821-2666



63562

Social security number: 252-96-[REDACTED]
 Forms: 1040
 Tax Periods: Dec. 31, 2012 Dec. 31, 2013 Dec. 31, 2014
 Dec. 31, 2015 Dec. 31, 2016

Dear Taxpayer:

Thank you for your correspondence dated Mar. 28, 2018, 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 \$92,248.43 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Apr. 20, 2018. 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.

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 interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

** Filing and/or Paying Late -- IRC Section 6651 **

We charge a 5% penalty for filing late, and a 1/2% penalty for paying late, when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.