



Department of the Treasury
Internal Revenue Service

2970 Market St. Stop 4-N31.142
Philadelphia PA 19104

In reply refer to: 0374022 [REDACTED]
July 26, 2018 LTR 4624C 3
214-04-[REDACTED] 201112 30 1
00020294
BODC: SB

FREDERICK M & ALLISON L [REDACTED]
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666



031171

Taxpayer identification

number: 214-04-[REDACTED]
Forms: 1040

Tax Periods:	Dec. 31, 2011	Dec. 31, 2012	Dec. 31, 2013
	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016
	Dec. 31, 2017		

Dear Taxpayer:

Thank you for your call on July 19, 2018, 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 \$110,107.18 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to Aug. 05, 2018. 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.

We will file a Notice of Federal Tax Lien (NFTL) to protect the government's interest. 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 affect your credit rating. We'll release the lien when you pay the entire amount you owe.

You have a right to file a Collection Appeals Program (CAP) appeal before we file an NFTL. You also may be entitled to a Collection