

In reply refer to: [REDACTED]
[REDACTED] LTR 4624C 3
[REDACTED] 1
00032383
BODC: WI

[REDACTED]

[REDACTED]

Social security number: [REDACTED]
Forms: 1040
Tax Periods: Dec. 31, 2007 Dec. 31, 2008 Dec. 31, 2009
Dec. 31, 2010 Dec. 31, 2011 Dec. 31, 2012

Dear Taxpayer:

This letter responds to your call on Apr. 11, 2018, about 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 \$29,998.29 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Apr. 28, 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.

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.

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

[REDACTED]

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.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard to extensions.

The penalty for paying late is based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

The penalties are charged for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$215 for returns due on or after 1/1/2019
- \$210 for returns due between 1/1/2018 and 12/31/2018
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date for payment of tax shown on a return generally is the return due date without regard to extensions. Increases in tax must be paid within 21 days of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

** Interest -- IRC Section 6601 **

We are required by law to charge interest when you do not pay your

liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

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 visiting our website at www.irs.gov/formspubs.

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.

Because of your inability to pay your tax debt, you may be a candidate for our Offer in Compromise (OIC) program. If you meet the eligibility requirements, you can pay off your tax debt for less than the full amount you owe. An approved OIC will also release any Notice of Federal Tax Liens filed in your name after you meet the OIC's conditions. Visit www.irs.gov and search for keyword "offer in compromise" for more information on this program.

If you want to make voluntary payments, you have some payment options.

Pay in person

You can pay at a local IRS office by personal check, cashier's check, certified check, or money order. When you pay in person, be sure to bring a copy of this letter with you. Some offices also accept cash (but they cannot provide change). Check at www.irs.gov/localcontacts to find the services available at each site and the hours of operation.

When you make a voluntary payment, make your check or money order payable to the United States Treasury. Include on each payment your:

- Name
- Address
- Social security or employer identification number
- Tax year
- Tax form number



- Daytime telephone number

Pay electronically:

Visit www.irs.gov/e-pay for information on paying your taxes electronically. If you don't have access to the internet, call EFTPS Customer Service at 1-800-316-6541 (individual) or 1-800-555-4477 (business).

When you pay with a credit or debit card, fees will vary by provider.

If you have questions, call us at 1-800-829-0922. For general information, you can also visit our website at www.irs.gov.

If you are out of the country and need assistance, call us at 1-267-941-1000 (not toll-free).

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

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LTR 4624C 3

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00032387



Sincerely yours,



Manager, Local ACS Operations

Enclosures:
Envelope
Publication 1
Publication 594
Publication 1660

Send payment to:
Internal Revenue Service
AUSC
Austin TX 73301