

Taxpayer identification

number: [REDACTED]  
Forms: 1040  
Tax Periods: Dec. 31, 2010 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 correspondence dated Apr. 29, 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 \$54,411.92 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to July 25, 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.

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

**PAYMENT OPTIONS**

**PAY NOW ELECTRONICALLY**

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment

- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit [www.irs.gov/payments](http://www.irs.gov/payments).

#### PAYMENT PLANS

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit [www.irs.gov/paymentplan](http://www.irs.gov/paymentplan) for more information on installment agreements and online payment agreements. You can also call us at 800-829-1040 to discuss your options.

#### OFFER IN COMPROMISE

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit [www.irs.gov/offers](http://www.irs.gov/offers).

#### ACCOUNT BALANCE AND PAYMENT HISTORY

For information on how to obtain your current account balance or payment history, go to [www.irs.gov/balancedue](http://www.irs.gov/balancedue).

If you mail a payment, make your check or money order payable to the United States Treasury and provide on each payment your:

- Name
- Address
- Taxpayer identification number
- Daytime telephone number
- Tax period
- Tax form

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, call us at the toll-free number in this letter and we will send you a detailed computation.

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

We assess a 5% monthly penalty for filing late, and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty

for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties 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 1/1/2020
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$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 even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date 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 you don't pay the balance due within 10 days of 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 applicable 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 visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676)

If you have questions, call us at 800-829-0922. For general information, you can also visit our website at [www.irs.gov](http://www.irs.gov).

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

If you prefer, you can write to us at the address at the top of this letter.

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.

[REDACTED]  
[REDACTED] LTR 4624C 3

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00038706

[REDACTED]  
[REDACTED]  
Sincerely yours,

[REDACTED]  
OPERATIONS MANAGER, ACS SUPPORT

Enclosures:  
Envelope

Send payment to:  
Internal Revenue Service  
Kansas City Service Center  
Kansas City MO 64999