

 **IRS** Department of the Treasury  
Internal Revenue Service  
P.O.Box 9941 Stop 5500  
Ogden UT 84409

In reply refer to: [REDACTED]  
Apr. 11, 2017 LTR 4624C 3  
[REDACTED] 201212 30 2  
00031810  
BODC: SB

[REDACTED]  
[REDACTED]  
LANDMARK TAX GROUP  
2030 MAIN ST STE 1300  
IRVINE CA 92614-7220

025191

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

Dear Taxpayer:

This letter responds to your call on Mar. 30, 2017, 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 \$145,371.53 to the IRS for the tax periods listed above. This amount includes penalty and interest calculated to Apr. 20, 2017. 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.

Although you can't pay the amount you owe at this time, you should 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 to protect the government's interest if you don't pay the entire amount by Apr. 20, 2017. The Notice of Federal Tax Lien 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.

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