

Department of the Treasury Internal Revenue Service Small Business / Self-Employed Division 400 WEST BAY STREET JACKSONVILLE, FL 32202-4410000 Date:
04/22/2021
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WILLIAM MCCONNAUGHY, CPA 3550 WATT AVE STE 140 SACRAMENTO, CA 95821



This letter responds to your application for a withdrawal of the Notice of Federal Tax Lien, serial number 217399316, 321138618.

Please refer to the paragraph(s) that are checked below.

$\bowtie$	Your application has been approved. Form 10916, Withdrawal of Filed Notice of Federal Tax Lien, or Form10916A, Withdrawal of Filed Notice of Federal Tax Lien after Release, as applicable, is being sent to the local recording office where the original Notice of Federal Tax Lien was filed. A copy of the withdrawal form will be mailed to you separately.	
		We previously sent you Letter 3172, <i>Notice of Federal Tax Lien Filing and Your Rights to a Hearing Under IRC 6320</i> . The time period for requesting a Collection Due Process (CDP) hearing has not expired. If you haven't filed a request for a CDP hearing, we hereby rescind our Letter 3172. If at some later date we file another Notice of Federal Tax Lien for the same tax periods covered by this withdrawn Notice of Federal Tax Lien, you will receive a new Letter 3172. At that time, you will have an opportunity to request a CDP hearing. If, as of the date of this letter, you have already filed a request for a CDP hearing, we can't rescind our Letter 3172. In that case, we'll forward your CDP hearing request to the Appeals Office.
	Your application has been denied because the provisions for withdrawal, as defined in	

Your application has been denied because the provisions for withdrawal, as defined in Internal Revenue Code Section 6323(j), have not been met. You have the right to appeal this determination through the Collection Appeals Program as explained in the enclosed Publication 1660, Collection Appeal Rights, and the instructions for Form 9423, Collection Appeal Request.