

**IRS**Department of the Treasury  
Internal Revenue ServiceP.O. Box 9941 Stop 5500  
Ogden UT 84490In reply refer to: 057003  
May 19, 2025 LTR 4624C 3  
\*\*\*-\*\*-8230 201112 30 1  
00047159  
BODC: SBMARIA  
% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666

057512

**Taxpayer identification**

number: \*\*\*-\*\*-8230

Forms: 1040

Tax periods: Dec. 31, 2011 Dec. 31, 2013 Dec. 31, 2014  
Dec. 31, 2015 Dec. 31, 2017 Dec. 31, 2018  
Dec. 31, 2021**Dear Taxpayer:**

Thank you for your call on May. 12, 2025, 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 \$184,279.59 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to May 29, 2025. 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 refunds to the amount you owe, and your state tax refunds may be subject to levy under the State Income Tax Levy program (SITLP).

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. The NFTL may affect your ability to obtain credit. 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