



P. O. Box 69, Stop 811  
Memphis TN 38101-0069

In reply refer to: 1074 [REDACTED]  
July 20, 2022 LTR 4624C 3  
\*\*\*-\*\*-1901 200712 30 1  
Input Op: 1076441779 00042138  
BODC: SB

JOHN [REDACTED]  
% WILLIAM D MCCONNAUGHY  
3550 WATT AVE STE 140  
SACRAMENTO CA 95821-2666

**Taxpayer identification**

number: \*\*\*-\*\*-1901  
Forms: 1040  
Tax periods: Dec. 31, 2007 Dec. 31, 2012 Dec. 31, 2013  
Dec. 31, 2014 Dec. 31, 2020

Dear Taxpayer:

Thank you for your call on June 21, 2022, 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 \$74,647.47 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to July 28, 2022. 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

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before we file an NFTL. You also may be entitled to a Collection Due Process hearing after we file the NFTL. See Publication 1660, Collection Appeals Rights for more information about how to file an appeal. Also, see Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process for more information about your rights and our collection process. These publications can be found at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs).

#### PAYMENT OPTIONS

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](http://IRS.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](http://IRS.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](http://IRS.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](http://IRS.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](http://IRS.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](http://IRS.gov/account).

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.