IRS Department of the Treasury
Internal Revenue Service

PO Box 69 Stop 811
Memphis TN 38101-0069

In reply refer to: 0775078███
Nov. 19, 2024 LTR 4624C 3
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                        BODC: SB

ANDREW & PATRICIA ██████
% WILLIAM D MCCONNAUGHY
3550 WATT AVE STE 140
SACRAMENTO CA 95821-2666

062316

Taxpayer identification
          number: ***-**-7061
          Forms: 1040
      Tax periods: Dec. 31, 2012 Dec. 31, 2013 Dec. 31, 2014
                   Dec. 31, 2015 Dec. 31, 2016 Dec. 31, 2017
                   Dec. 31, 2018 Dec. 31, 2019

Dear Taxpayer:

Thank you for your correspondence dated Oct. 29, 2024, 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 $97,916.63 to the IRS for the tax
periods above. This amount includes applicable penalties and interest
calculated to Nov. 24, 2024. 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 NTFL 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.

PAYMENT OPTIONS

Pay online, by phone, or with a mobile device. Visit 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 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
- Consider an offer in compromise at IRS.gov/OIC
- Request a temporary collection delay at IRS.gov/tempcollectiondelay

To view the amount you owe and your payment history visit
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.