



Department of the Treasury  
Internal Revenue Service

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

In reply refer to: 05740 [REDACTED]  
Sep. 15, 2025 LTR 4624C 3  
\*\*\*-\*\*-9985 201312 30 1  
00040020  
BODC: SB

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

053010

Taxpayer Identification  
number: \*\*\*-\*\*-9985  
Forms: 1040  
Tax periods: Dec. 31, 2013 Dec. 31, 2016 Dec. 31, 2020

Dear Taxpayer:

Thank you for your call on Sep. 05, 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 \$25,938.42 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to Sep. 22, 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.

Because the amount you owe is not being paid, after 09222025 we may 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.

You have a right to file a Collection Appeals Program (CAP) appeal