



Department of the Treasury
Internal Revenue Service

PO Box 219236 Stop P-4 5000
Kansas City MO 64121-9236

In reply refer to: 077507 [REDACTED]
June 11, 2026 LTR 4624C 3
***-**-0509 201512 30 1
00042639
BODC: WI

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

037239

Taxpayer identification

number: ***-**-0509

Forms: 1040

Tax periods: Dec. 31, 2015

Dear Taxpayer:

Thank you for your call on June 02, 2026, 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 \$22,336.15 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to June 19, 2026. 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 06192026 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