IRS Department of the Treasury
Internal Revenue Service
310 Lowell Street Stop 832
Andover MA 01810

In reply refer to: 087511[redacted]
Sep. 14, 2026 LTR 4624C 3
***-**-1189 201412 30 1
00014572
BODC: WI

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

027408

Taxpayer identification number: ***-**-1189
Forms: 1040
Tax periods: Dec. 31, 2014 Dec. 31, 2015 Dec. 31, 2016 Dec. 31, 2017 Dec. 31, 2018

Dear Taxpayer:

Thank you for your call on Sep. 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 $89,509.49 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to Sep. 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.

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