



Department of the Treasury  
 Internal Revenue Service  
 Small Business / Self-Employed Division  
 200 N HIGH ST  
 COLUMBUS, OH 43215-2463

Date:  
 01/08/2026  
 Person to contact  
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### Case Closed – Currently Not Collectible

#### Why we're sending you this letter

We temporarily closed your collection case for the tax types and periods below. We determined you don't have the ability to pay the amount(s) you owe at this time.

Tax Type	Tax Period Ending	Tax Type	Tax Period Ending	Tax Type	Tax Period Ending
1040	12/31/2011	1040	12/31/2014	1040	12/31/2015
1040	12/31/2016	1040	12/31/2017	1040	12/31/2018
1040	12/31/2019	1040	12/31/2020	1040	12/31/2021

#### What you need to do

You don't need to take any action at this time. Be sure to:

- File all future tax returns and pay any amount(s) you owe on time.
- Consider making voluntary payments toward the amount(s) you owe, when possible, to minimize additional interest and applicable penalties.

#### What you need to know

Although we temporarily closed your case for collections, you still owe the IRS an amount(s). We may re-open your case in the future if your financial situation improves. Because you still owe the IRS an amount(s), we'll continue to add applicable penalties and interest to your account and we can make other adjustments and offsets, such as applying future federal tax refunds to the amount(s) you owe. Additionally, your state tax refunds may be subject to levy under the State Income Tax Levy program (SITLP). Furthermore, if your case is re-opened, the IRS will notify you to resolve your federal tax debts. If your federal tax debts are not resolved after repeated notifications, the IRS could issue a levy or file a Notice of Federal Tax Lien or potentially certify you to the Department of State for denial or revocation of passport. For more information visit [www.irs.gov](http://www.irs.gov) and search Revocation or Denial of Passport in Case of Certain Unpaid Taxes.

