



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

In reply refer to:
 Mar. 08, 2021 LTR 3
 201312 30 1
 Input Op:
 BODC: WI

% JARED M LE FEVRE
 CROWLEY FLECK PLLP
 490 N 31ST ST STE 500
 BILLINGS MT 59101-1267

056286

Taxpayer identification
 number:
 Forms: 1040
 Tax periods: Dec. 31, 2013 Dec. 31, 2014 Dec. 31, 2015
 Dec. 31, 2016 Dec. 31, 2017 Dec. 31, 2018
 Dec. 31, 2019 Dec. 31, 2005 Dec. 31, 2006

Dear Taxpayer:

Thank you for your correspondence dated Feb. 26, 2020, 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 \$133,015.49 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to Mar. 27, 2021. 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 you are not paying the amount you owe as shown above, we may file a Notice of Federal Tax Lien (NFTL) to protect the government's interest.

You have a right to file a Collection Appeals Program (CAP) appeal before we file an NFTL. You also may be entitled to a Collection Due Process hearing after we file the NFTL. Refer to the enclosed Publication 1660, Collection Appeal Rights, for more information