

## **CURRENTLY NOT COLLECTABLE STATUS (CNC)**

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### What Happens While Your Account is in CNC?

The IRS will discontinue all collection activity. As a result, the IRS won't levy your assets and/or income. The IRS will, however, still assess interest and penalties to your account. In addition, if you are eligible for a refund in a future filing year, the IRS will likely keep that refund to apply to your tax debt.



#### Why Did I Receive a Bill from the IRS?

Every year you will receive a bill from the IRS even though your account is in CNC. The IRS is simply keeping you informed of the amount you owe.



#### Can I Make Payments to the IRS?

Yes, you can make voluntary payments to the IRS. However, you are not required to make any payments while you're in CNC.



#### **How Do You Place Your Account in CNC?**

To put yourself into CNC status, contact the IRS at the number shown on the notice or at 1-800-829-7650. You will need to explain your financial situation to the agent, and request that your account be placed into CNC status. The IRS may require you to complete a Form 433-F, *Collection Information Statement*, concerning your financial situation.

The information on this flyer is not legal advice. If you are seeking representation or legal advice, please contact SEOLS. An attorney-client relationship does not exist between you and SEOLS.

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We are not part of the IRS or Ohio Department of Tax.

We are an independent non-profit organization.



We do not prepare tax returns.

# How to contact SEOLS: www.seols.org or call 844-302-1800

We have offices in Athens, Chillicothe, New Philadelphia, Newark, Portsmouth, and Steubenville

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