**CURRENTLY NOT COLLECTABLE STATUS (CNC)**

**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.

The Low-Income Taxpayer Clinic is funded, in part, by a grant from the Internal Revenue Service. 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

SEOLS does not discriminate against any person on the basis of actual or perceived race, color, religion, sex, sexual orientation, gender identity or expression, marital status, national origin, disability, age, ancestry, or military status in admission, treatment, or participation in our programs, services and activities, or in our hiring and employment practices.