



Department of the Treasury  
Internal Revenue Service  
P.O. Box 69  
Memphis, TN 38101-0069

IRS Notice CP71C

August 11, 2025

## **⚠ Urgent Notice: You still owe a balance due for tax year 2015**

**Amount due: \$104,904.83**

We're sending you this notice to explain the amount you still owe for your 2015 Form 1040 taxes. You must pay the amount due by August 25, 2025 to prevent interest and applicable penalties from continuing to increase.

### **What you need to do immediately**

**Pay your balance online now.** Pay as much as you can now by visiting [IRS.gov/Payments](https://www.irs.gov/Payments) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment.

- Pay online directly from your bank account.
- Pay with your credit card, debit card, or digital wallet.
- Apply for a payment plan.

If you can't make a payment online, you can mail us a check or money order using the payment stub at the end of this notice.

**See section below if you can't pay your full balance right now.**

### **Consequences if you ignore this notice**

We've contacted you several times about your overdue 2015 taxes. If we don't hear from you by August 25, 2025, we'll assume you agree with the information in this notice and will consider your noncompliance an active choice.

- We may transfer your overdue tax account to a private collection agency.
- We can file a Notice of Federal Tax Lien (NFTL) notifying your creditors we have a claim against your property, subject to any applicable Collection Due Process rights.
- The U.S. Department of State may revoke your passport or decline to issue or renew a passport if you are certified as having seriously delinquent tax debt.
- Your future tax refunds may be offset.

**Every day you put off paying, increased interest and penalties (as applicable) are added to your bill.**

## Options if you can't pay in full

If you can't pay the full amount you owe, consider the following options:

### Pay Over Time

Make arrangements to pay over an extended time. If you owe less than \$100,000, you can save time and money by visiting [IRS.gov/PaymentPlans](https://www.irs.gov/PaymentPlans) to apply for a payment plan. You can choose from a variety of plan options and get instant confirmation if you qualify.

### Offer in Compromise (OIC)

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the OIC Pre-Qualifier tool at [IRS.gov/Offers](https://www.irs.gov/Offers) to see if you qualify, to calculate a preliminary offer amount, or to learn more about the program. Use of this tool does not guarantee offer acceptance.

### Temporarily Delay Collection

If you're experiencing financial hardship, the IRS may temporarily delay collection until your situation improves. Visit [IRS.gov/Delay](https://www.irs.gov/Delay) to learn more.

## Your billing summary

The table below shows a summary of the balance you still owe for your tax year 2015 Form 1040 taxes. To view your account information, including your account balance, payments history, and tax records, visit [IRS.gov/Account](https://www.irs.gov/Account).

Description	Amount
Amount you owe	\$53,505.00
Paying Late	\$13,276.24
Interest charges	\$38,123.59
<b>Amount due by August 25, 2025</b>	<b>\$104,904.83</b>

## What you need to know

### View your account information

Visit [IRS.gov/Account](https://www.irs.gov/Account) to access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view return information from your most recent tax year as originally filed.

### Denial or revocation of United States Passport

The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit [IRS.gov/Passports](https://www.irs.gov/Passports) or read Publication 594, The IRS Collection Process.

### Notice of Federal Tax Lien

When you don't pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.

## Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit [irs.gov/penalties](https://www.irs.gov/penalties) to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
Failure to pay (Internal Revenue Code Section 6651)	We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.	N/A	N/A	N/A	N/A	\$13,276.24
<b>Total monthly penalties</b>						<b>\$13,276.24</b>

Total penalties (monthly + daily)

\$13,276.24

**Interest (Internal Revenue Code Section 6601)**

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit [IRS.gov/Interest](https://www.irs.gov/Interest) for more information.

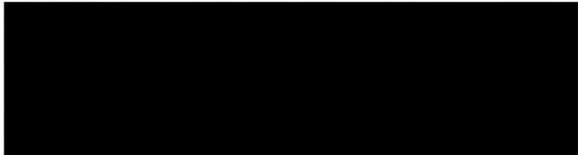
Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2016 – 06/30/2016	76	4.0%	0.008340144	\$54,525.00	\$454.75
06/30/2016 – 10/18/2016	110	4.0%	0.012093746	\$54,979.75	\$664.91
10/18/2016 – 12/31/2016	74	4.0%	0.008119778	\$54,644.66	\$443.70
12/31/2016 – 01/16/2017	16	4.0%	0.001754867	\$55,088.36	\$96.67
01/16/2017 – 06/30/2017	165	4.0%	0.018245656	\$58,871.28	\$1,074.15
06/30/2017 – 08/17/2017	48	4.0%	0.005273844	\$59,945.43	\$316.14
08/17/2017 – 12/31/2017	136	4.0%	0.015014901	\$59,261.57	\$889.81
12/31/2017 – 02/26/2018	57	4.0%	0.006265781	\$60,151.38	\$376.90
02/26/2018 – 03/31/2018	33	4.0%	0.003622787	\$60,528.28	\$219.28
03/31/2018 – 06/30/2018	91	5.0%	0.012542910	\$60,747.56	\$761.95
06/30/2018 – 12/31/2018	184	5.0%	0.025524053	\$61,509.51	\$1,569.97
12/31/2018 – 03/31/2019	90	6.0%	0.014903267	\$63,079.48	\$940.09
03/31/2019 – 06/30/2019	91	6.0%	0.015070101	\$64,019.57	\$964.78
06/30/2019 – 12/31/2019	184	5.0%	0.025524053	\$64,984.35	\$1,658.66
12/31/2019 – 06/30/2020	182	5.0%	0.025173319	\$66,643.01	\$1,677.63
06/30/2020 – 08/10/2020	41	3.0%	0.003366171	\$68,320.64	\$229.98
08/10/2020 – 12/31/2020	143	3.0%	0.011789789	\$79,120.61	\$932.82
12/31/2020 – 06/30/2021	181	3.0%	0.014987301	\$80,053.43	\$1,199.78
06/30/2021 – 12/31/2021	184	3.0%	0.015237592	\$81,253.21	\$1,238.10
12/31/2021 – 03/31/2022	90	3.0%	0.007424381	\$82,491.31	\$612.45
03/31/2022 – 06/30/2022	91	4.0%	0.010021943	\$83,103.76	\$832.86
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	\$83,936.62	\$1,064.45
09/30/2022 – 12/31/2022	92	6.0%	0.015236961	\$85,001.07	\$1,295.16
12/31/2022 – 06/30/2023	181	7.0%	0.035318388	\$86,296.23	\$3,047.84
06/30/2023 – 09/30/2023	92	7.0%	0.017798686	\$89,344.07	\$1,590.21
09/30/2023 – 12/31/2023	92	8.0%	0.020366804	\$90,934.28	\$1,852.04
12/31/2023 – 06/30/2024	182	8.0%	0.040578776	\$92,786.32	\$3,765.16
06/30/2024 – 12/31/2024	184	8.0%	0.041033724	\$96,551.48	\$3,961.87
12/31/2024 – 06/30/2025	181	7.0%	0.035318388	\$100,513.35	\$3,549.97
06/30/2025 – 08/11/2025	42	7.0%	0.008086543	\$104,063.32	\$841.51
<b>Total Interest</b>					<b>\$38,123.59</b>

**Additional information**

- Visit [IRS.gov/PUB594](https://www.irs.gov/PUB594) to review Publication 594, The Collection Process.
- For tax forms, instructions, and publications, visit [IRS.gov/Forms](https://www.irs.gov/Forms) or call 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, call us at 800-829-3903. Be sure to have your account information available when you call.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.



Notice	CP71C
Notice date	August 11, 2025



Amount due by **August 25, 2025** \$104,904.83

Amount enclosed: \_\_\_\_\_

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2015), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0115



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