



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division

[REDACTED]

[REDACTED]

Date:

12/22/2023

Taxpayer ID number (last 4 digits):

XXX-XX-[REDACTED]

Person to contact:

[REDACTED]

Employee ID number:

[REDACTED]

Contact telephone number:

[REDACTED]

Contact fax number:

[REDACTED]

CERTIFIED Mail – Return Receipt

Final Notice Notice of Intent to Levy and Notice of Your Rights to a Hearing *Please Respond Immediately*

Why we are sending you this letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request a Collection Due Process hearing or an Equivalent Hearing with Appeals (under IRC Section 6330(a)).

What you need to do

Please pay in full today to prevent additional collection action. Make your check or money order payable to the "United States Treasury." Write your taxpayer identification number on your payment. Send your payment to the address at the top of this letter, along with a copy of this letter.

The amount you owe through 02/06/2024 is \$168,732.82. We'll charge additional penalty and interest if you pay after this date.

How to request an Appeals hearing

If you want to request an Appeals hearing, complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and send it to us by 1/21/2024. **You must complete, sign, and return this form to the above address by 1/21/2024 to preserve your right to contest an Appeals decision in the U.S. Tax Court.** A request received by the Service will generally be considered timely if the request is deposited with the United States mail within the 30-day period referred to, has a postmark date within the 30-day period, and the envelope containing the request is properly addressed with the correct postage prepaid. **If you send the letter after 1/21/2024, you may still be entitled to a hearing; however, you will forfeit your rights to contest an Appeals decision in Tax Court.** Refer to the enclosed Publication 1660, Collection Appeals Rights, for more information on Collection Appeals Program (CAP).

What we're going to do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your current or future creditors that the government has a right to all or most of your current assets, and any assets you acquire after we file the lien. Please note that we can file a lien even if you request a hearing.

If you don't pay the amount you owe, make alternative arrangements to pay, or request a Collection Due Process Appeals hearing by 1/21/2024, we may take collection action (levy/seizure) against your property, or rights to property, such as wages, social security benefits, real estate, automobiles, business assets, bank accounts, accounts receivable, and other income.

Advance Notice of our Intent to Contact Third Parties

Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes contact other persons if we need information that you've been unable to provide, or to verify information we've received. We intend to contact other persons such as a neighbor, a bank, an employer, or employees. When we contact other persons, we generally need to tell them limited information, such as your name.

The law prohibits us from disclosing more information than is necessary to:

- obtain or verify the information we are seeking, or
- take collection action against your property held by third parties (through a levy or seizure).

We intend to contact other persons during the period beginning 2/6/2024, and ending one year later, on 2/6/2025.

You have the right to request a list of those contacted by calling or writing us or asking us during a personal interview.

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted IRC Section 7345, which requires the IRS to notify the U.S. Department of State of taxpayers certified as owing seriously delinquent tax debt. The FAST Act generally prohibits the U.S. Department of State from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

Seriously delinquent tax debt means an individual's unpaid, legally enforceable federal tax debt totaling more than \$59,000 for which the IRS has filed a Notice of Federal Tax Lien or issued a levy, and all administrative remedies under IRC Section 6320 have lapsed or been exhausted. If you're individually liable for tax debt (including penalties and interest) totaling more than \$59,000 and you don't pay the amount you owe, make alternate arrangements to pay, or request a Collection Due Process hearing by 1/21/2024, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the U.S. Department of State may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at www.irs.gov/passports.

Information about interest and penalty charges

The unpaid amount from prior notices in the table below may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest or failure-to-pay penalty that may be included in the amount you owe.

• Interest – IRC Section 6601

We're required by law to charge interest when you don't pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it's paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. For a detailed computation of your interest, call the telephone number at the top of this letter.

• **Corporate interest – IRC Section 6621(c)**

If you are a C corporation, and you underpaid your tax by more than \$100,000 for any taxable period, we charge additional interest of 2% if the full amount shown as due on a notice isn't paid within 30 days of the notice date. If you don't pay within 30 days, interest at the higher rate begins on the 31st day after the notice date. Once the additional 2% rate begins to apply, we charge the additional interest on all underpayments for that type of tax and that tax period until you pay your balance in full.

• **Failure-to-pay penalty – IRC 6651**

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time.

We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without considering extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

If you are an individual or sole proprietorship and you filed your returns on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

For a detailed computation of the penalty, call the telephone number at the top of this letter.

How to get help

If you recently paid this tax or if you can't pay it, call us immediately at the telephone number at the top of this letter.

Find out more information about taxpayer rights here: www.irs.gov/tbor.

The enclosed Publication 594, The IRS Collection Process, and Publication 1660, Collection Appeal Rights, provide more information.

Sincerely,



REVENUE OFFICER

Enclosures:
Copy of this letter
Publication 594
Publication 1660
Form 12153

The table below shows the amount you owe:

Form number	Tax period	Unpaid amount from prior notices	Additional applicable penalty	Additional interest	Amount you owe
1040	12/31/2018	\$86,562.82	\$502.31	\$5,731.14	\$92,796.27
1040	12/31/2020	\$71,316.82	\$0.00	\$4,619.73	\$75,936.55
				Total	\$168,732.82