



Department of the Treasury
Internal Revenue Service



| | |
|--------------------|------------------|
| Notice | CP297C |
| Notice date | February 9, 2015 |
| Taxpayer ID number | [Redacted] |
| To contact us | 1-800-829-3903 |

Page 1 of 5

Notice of seizure and notice of your right to a hearing

Amount due immediately: [Redacted]

We have issued a notice of seizure (levy) to collect your unpaid federal taxes. We issued this levy because we still haven't received full payment despite sending you several notices about your unpaid federal taxes.

Because you are a federal contractor, you were not given the right to a pre-levy hearing. However, you can appeal the seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by **March 11, 2015**.

Billing Summary

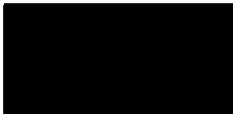
| | |
|-----------------------------------|------------|
| Amount you owed | [Redacted] |
| Additional failure-to-pay penalty | [Redacted] |
| Additional interest charges | [Redacted] |
| Amount due immediately | [Redacted] |

What you need to do immediately

Pay immediately

- Send us the amount due of [Redacted] or we may continue to seize (levy) your property.

Continued on back...



| | |
|--------------------|------------------|
| Notice | CP297C |
| Notice date | February 9, 2015 |
| Taxpayer ID number | [Redacted] |

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number, the tax period(s) and form number(s) on your payment and any correspondence.

Payment

Amount due immediately

[Redacted payment box]

INTERNAL REVENUE SERVICE



| | |
|--------------------|------------------|
| Notice | CP297C |
| Notice date | February 9, 2015 |
| Taxpayer ID number | [REDACTED] |

Page 2 of 5

What you need to do immediately — **continued**

Pay immediately — **continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/payments for more information about:
 - Installment and payment agreements — download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments
 Or, call us at 1-800-829-3903 to discuss your options.
- If you've already paid your balance in full or think we haven't credited a payment to your account, please send proof of that payment.

Right to request a Collection Due Process hearing

If you wish to appeal this levy action, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by **March 11, 2015**. Send the form to us at the address listed at the top of page 1. Be sure to include the reason you are requesting a hearing (see section 8 of, and the instructions to, Form 12153) as well as other information requested by the form. If you don't file Form 12153 by **March 11, 2015**, you will lose the ability to contest Appeals' decision in the U.S. Tax Court.

About Federal Tax Liens

The tax lien is a claim against all of your property which arises once you have not paid your bill. If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien at any time, if we haven't already done so. The Notice of Federal Tax Lien publically notifies your creditors that the IRS has a lien (or claim) against all your property, including property acquired by you after the Notice of Federal Tax Lien is filed.



| | |
|--------------------|------------------|
| Notice | CP297C |
| Notice date | February 9, 2015 |
| Taxpayer ID number | [REDACTED] |

Contact information

If your address has changed, please call 1-800-829-3903 or visit www.irs.gov.
 Please check here if you've included any correspondence. Write your Taxpayer ID number, the tax period(s) and the form number(s) on any correspondence.

INTERNAL REVENUE SERVICE

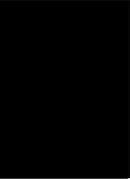


Primary phone [REDACTED] Best time to call a.m. p.m. Secondary phone [REDACTED] Best time to call a.m. p.m.



| | |
|---------------------------|------------------|
| Notice | CP297C |
| Notice date | February 9, 2015 |
| Taxpayer ID number | [REDACTED] |
| Page 3 of 5 | |

What you need to do immediately — continued



About Federal Tax Liens — continued

Once the lien's notice to creditors has been filed, it may appear on your credit report and may harm your credit rating or make it difficult for you to get credit (such as a loan or credit card). It cannot be released until your bill, including interest, penalties, and fees, is paid in full, we accept a bond guaranteeing payment of the amount owed, or we determine that you don't owe or the liability is reduced to zero. The lien's notice to creditors may be withdrawn under certain circumstances. You can find additional information about tax liens, including helpful videos, at <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Understanding-a-Federal-Tax-Lien> or by typing lien in the IRS.gov search box.

If we don't hear from you

If you don't call us immediately, pay the amount due, or make arrangements to pay, we may take additional collection action against your property or your rights to property.

Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social Security benefits

Your billing details

| Tax period ending | Form number | Amount you owed | Additional interest | Additional penalty | Total |
|-------------------|-------------|-----------------|---------------------|--------------------|-------|
| [REDACTED] | | | | | |

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. Beginning 10 days after we issue a notice of intent to levy, the penalty increases to 1.0% for each month the amount remains unpaid. We count part of a month as a full month. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call 1-800-829-3903.

Penalties — continued

Removal or reduction of penalties

We understand that circumstances — such as serious illness or injury, a family member's death, or loss of financial records due to natural disaster — may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to remove or reduce (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe removal or reduction is appropriate.
- Sign your statement, and mail it to us with any supporting documents.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- If you sent a written request to the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call 1-800-829-3903.

Interest charges

We are 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 is 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. (Internal Revenue Code Section 6601)

For a detailed calculation of your interest, call 1-800-829-3903.

Corporate Interest — We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

Additional information

- Visit www.irs.gov/cp297c
- For tax forms, instructions and publications, visit www.irs.gov or call 1-800-TAX FORM (1-800-829-3676).

| | |
|--------------------|------------------|
| Notice | CP297C |
| Notice date | February 9, 2015 |
| Taxpayer ID number | [REDACTED] |
| Page 5 of 5 | |

Additional information — **continued**

- Review the enclosed documents:
 - IRS Collection Process (Publication 594)
 - Collection Appeal Rights (Publication 1660)
 - Request for a Collection Due Process Hearing (Form 12153)
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.