



Department of the Treasury  
Internal Revenue Service  
Philadelphia, PA 19255-0010

<b>Notice</b>	CP177
<b>Notice date</b>	January 23, 2017
<b>Taxpayer ID number</b>	99-9999999
<b>To contact us</b>	Phone 1-800-829-3903

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s018999546711s  
ABC-XYX COMPANY  
22 BOULDER STREET  
HANSON, CT 00000-7253

Intent to seize your assets and notice of your right to a hearing

## Amount due immediately: \$5,947.81

We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property or your rights to property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by **February 22, 2017**.

### Billing Summary

Amount you owed	\$3,000.00
Additional failure-to-pay penalty	602.59
Additional interest charges	2,345.22
<b>Amount due immediately</b>	<b>\$5,947.81</b>

Continued on back...



James & Karen Q. Hinds  
22 Boulder Street  
Hanson, CT 00000-7253

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## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (99-99999999) and tax period(s) on your payment and any correspondence.

Amount due immediately

**\$5,947.81**

INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255-0010  
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**What you need to do immediately**

**Pay immediately**

- **Send us the amount due of \$5,947.81, or we may seize (levy) your property on or after February 22, 2017.**
- 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](http://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 proposed levy action, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by **February 22, 2017**. 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 **February 22, 2017**, you will lose the ability to contest Appeals' decision in the U.S. Tax Court.



**Contact information**

James Hinds  
 22 Boulder Street  
 Hanson, CT 00000-7253

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If your address has changed, please call 1-800-829-3903 or visit [www.irs.gov](http://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.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

## If we don't hear from you

If you don't call us immediately, pay the amount due, or request a hearing by **February 22, 2017**, we may seize (levy) your property or your rights to property. Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Alaska Permanent Fund Dividend and state tax refund
- Social Security benefits

## Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12-31-2011	1040	\$9,999.99	\$9,999.99	\$9,999.99	\$9,999.99

## Penalties

We are required by law to charge any applicable penalties.

### Failure-to-pay

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly 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 regard to 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 of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed 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 1-800-829-3903.

(Internal Revenue Code Section 6651)

## 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).

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**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](http://www.irs.gov) or call 1-800-829-3903.

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**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.

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**Additional information**

- Visit [www.irs.gov/cp177](http://www.irs.gov/cp177)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- 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