

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

Notice	CP90
Notice date	January 23, 2019
Social Security number	999-99-9999
To contact us	Phone 800-829-1040
Your Caller ID	9999
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JAMES & KAREN Q. SPARROW 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. 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, 2019.** 

## **Billing Summary**

Amount you owed	\$5,947.81
Additional failure-to-pay penalty	0.00
Additional interest charges	0.00
Amount due immediately	\$5,947.81

Continued on back...



## Payment

James & Karen Q. Sparrow 22 Boulder Street Hanson, CT 00000-7253 NoticeCP90Notice dateJanuary 23, 2019Social Security999-99-9999numberPage 2000

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (999-99-9999) 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	Pay immediately
immediately	<ul> <li>Send us the amount due of \$5,947.81, or we may seize (levy) your property on or after February 22, 2019.</li> </ul>
	<ul> <li>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: <ul> <li>Installment and payment agreements—download required forms or save time and money by applying online if you qualify</li> <li>Automatic deductions from your bank account</li> <li>Payroll deductions</li> <li>Credit card payments</li> <li>Or, call us at 1-800-xxx-xxxx to discuss your options.</li> </ul> </li> <li>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.</li> </ul>
	<b>Right to request a Collection Due Process hearing</b> 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 <b>February 22, 2019.</b> 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 <b>February 22, 2019</b> , 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 that 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. Once the lien's notice to creditors has been filed, it may appear on your credit report and may harm your credit rating

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数別 RS	Social Security number	999-99-9999
	If your address has changed, please call 1-800-xx	xx-xxxx or visit
ontact information	www.irs.gov.	

 Please check here if you've included any correspondence. Write your Social Security number (999-99-9999) and tax period(s) on any correspondence.

	□ p.m.		□ p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

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number	
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What you need to do immediately- continued	cannot be is paid in fu owed, or w zero. The l circumstan liens, inclue Businesses typing lien <b>Denial or re</b> On Decemb (FAST) Act, or requires the taxpayers co generally pr to a taxpaye Seriously de debt of an i Tax lien has lapsed or be liable for ta: and you do pay, we mai delinquent. to you after the State De	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. <b>Denial or revocation of United States passport</b> On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, whi requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal ta debt of an individual totaling more than \$52,000 for which, a Notice of Federa Tax lien has been filed and all administrative remedies under IRC § 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$52,00 and you do not pay the amount you owe or make alternate arrangements to pay, 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 State Department may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is		penalties, and fees, ent of the amount bility is reduced to n under certain about tax Businesses/Small- eral-Tax-Lien or by rface Transportation al Revenue Code, which Department of ebt. The FAST Act renewing a passport nforceable federal tax ch, a Notice of Federal nder IRC § 6320 have ou are individually ing more than \$52,000 ate arrangements to lebt is seriously e or renew a passport ave a valid passport, your ability to travel
		www.irs.gov/passpor		
If we don't hear from you	hearing by rights to pr • Wages a • Bank acc • Business • Personal • State tax	February 22, 2019 operty. Property incl and other income counts s assets I assets (including ye	ludes:	, or request a your property or your
Your billing details Tax period ending Form number				

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Penalties	We are required by law to		penalties.
Failure-to-pay	We assess a 1/2% monthe the due date. We base the unpaid tax at the beginnin payment due date for that return on time. We charge the penalty for is late; however, the penal • The due date for payment the return due date, withou • The due date for paying of our notice demanding p the notice is \$100,000 or r If we issue a Notice of Inte due within 10 days of the increases to 1% per month For individuals who filed of month while an approved effect for payment of that the For a detailed computation	e monthly penalty for p g of each penalty mon tax. This penalty appli each month or part of lty can't be more than nt of the tax shown on ut regard to extensions increases in tax is with payment (10 business of more). ent to Levy and you do date of the notice, the h. n time, the penalty dea installment agreement tax.	aying late on the net th following the les even if you filed the a month the payment 25% in total. a return generally is 5. hin 21 days of the date days if the amount in n't pay the balance penalty for paying late creases to 1/4% per with the IRS is in
	(Internal Revenue Code S	ection 6651)	
Removal or reduction of penalties	<ul> <li>We understand that circur family member's death, or disaster—may make it diff responsibility in a timely m</li> <li>We can generally process reduction quicker if you co following information:</li> <li>Identify which penalty c 2016 late filing penalty)</li> <li>For each penalty charge reconsidered.</li> <li>If you write us, include a s documentation for penalty</li> <li>We'll review your stateme</li> </ul>	loss of financial recon- ricult for you to meet yo nanner. your request for pena- ontact us at the numbe harges you would like e, explain why you bel igned statement and s abatement request.	ds due to natural bur taxpayer Ity removal or r listed above with the us to reconsider (e.g., ieve it should be upporting
	We'll review your stateme explanation as reasonable charge(s).	-	
Removal of penalties due to erroneous written advice from the IRS	<ul> <li>If you were penalized bas remove the penalty if you</li> <li>You wrote us for writter</li> <li>You gave us adequate</li> <li>You received written ad</li> <li>You reasonably relied of based on that advice</li> </ul>	meet the following crit advice on a specific is and accurate informati lvice from us	eria: ssue on

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Removal of penalties due to erroneous written advice from the IRS - <b>continued</b>	To request removal of penal from us, submit a completed Abatement (Form 843) to the form, go to www.irs.gov or ca	Claim for Refund a address shown ab	nd Request for ove. For a copy of the
Interest charges	We are required by law to ch liability on time. Generally, w your return (regardless of ex owe in full, including accrued Interest on some penalties a penalty until it is paid in full. to file a tax return, starts from the return. Interest rates are (Internal Revenue Code Sec For a detailed calculation of	ve calculate interest tensions) until you p d interest and any po- ccrues from the dat Interest on other pe n the due date or ex- e variable and may o stion 6601)	from the due date of bay the amount you enalty charges. e we notify you of the nalties, such as failure stended due date of change quarterly.
Additional information	<ul> <li>Visit www.irs.gov/cp90</li> <li>For tax forms, instructions 1-800-TAX-FORM (1-800-</li> <li>Review the enclosed docu</li> <li>IRS Collection Process</li> <li>Collection Appeal Righ</li> <li>Request for a Collectio</li> <li>Keep this notice for your re</li> <li>We're required to send a cop spouse. Each copy contains receive. Please note: Only</li> <li>If you need assistance, please</li> </ul>	829-3676). ments: (Publication 594) ts (Publication 1660 n Due Process Hea ecords. by of this notice to b the information you pay the amount due	)) Iring (Form 12153) Noth you and your u are authorized to e once.