



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

Notice	CP92
Notice date	January 23, 2019
Taxpayer ID number	999-99-9999
To contact us	Phone 800-829-1040
Your Caller ID	9999

JAMES & KAREN Q. SPARROW
22 BOULDER STREET
HANSON, CT 00000-7253

Seizure of your state tax refund and notice of your right to a hearing

We applied your state tax refund to your unpaid liabilities

We seized (levied) \$999.99 of your state tax refund and applied it to your unpaid federal taxes.

You have the right to appeal the seizure (levy) we placed on your state income tax refund (under Internal Revenue Code Section 6330). If you want to appeal, you must request a Collection Due Process hearing by **February 22, 2019**.

Billing Summary

Amount you owed	\$999.99
State tax refund seized	-99.99
Additional failure-to-pay penalty	\$0.00
Additional interest charges	\$0.00
Amount due immediately	\$999.99

Continued on back...



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

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Contact Information

INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255-0010

If your address has changed, please call 800-xxx-xxxx or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Social Security number, the tax period(s) and the form number(s) on any correspondence.

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

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What you need to do immediately

If you agree with the changes

You don't need to do anything.

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 **February 22, 2019**. 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, 2019**, you will lose the ability to contest Appeals' decision in the U.S. Tax Court.

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which 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 tax debt of an individual totaling more than \$52,000 for which, a Notice of Federal 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 \$52,000 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 available at www.irs.gov/passports.

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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 800-xxx-xxxx. (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.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request 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:

- You wrote us asking for written advice on a specific issue
- You gave us adequate 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 address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

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 800-xxx-xxxx.

Additional information

- Visit www.irs.gov/cp92
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (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.