



Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0023

Notice	LP59
Notice Date	January 28, 2019
Case reference number	nnnnnnnnnn
Taxpayer ID number	xxx-xx-nnnn
To contact us	XXX-XXX-XXXX

Page 1 of 2

BUSINESS NAME  
ADDRESS  
CITY, STATE ZIP

We haven't heard from you

## You must send us the amount you owe [TAXPAYER NAME]

We recently mailed you a Notice of Levy to collect money [TAXPAYER NAME] owes in taxes. We haven't received payment, or an explanation of why you haven't sent it.

### What you need to do immediately

You must send us the amount you owe [TAXPAYER NAME] or the amount shown on the Notice of Levy, whichever is less.

If you already mailed the required amount or you have no obligations with [TAXPAYER NAME], complete the enclosed Form 15104 and return it using the envelope provided within 30 days from the date of this notice. If this property is being wrongfully levied, a third party whose asset was levied has a right to request an Administrative Wrongful Levy Claim under Internal Revenue Code (IRC) Section 6343(b). See Publication 4528.

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BUSINESS NAME  
ADDRESS  
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**Please detach and return this stub with your completed Form 15104**

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<b>Page 2 of 2</b>	

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**If we don't hear from you**

If you don't send us payment, you may be personally liable to us for the lesser of the tax owed by the taxpayer or the amount you owe the taxpayer. In addition, you may be liable for a penalty equal to 50% of such amount (Internal Revenue Code Section 6332). If you owe the taxpayer salary or wages, this levy applies to those salary or wages, as well as salary or wages earned in the future until we send a Release of Levy. Mailing or submitting payment of the amount required, clears you from any obligation or liability to the taxpayer (Internal Revenue Code Section 6332(e)).

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**Additional information**

- Visit [www.irs.gov/lp59](http://www.irs.gov/lp59)
- Keep this notice for your records.

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

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## Status of the Taxpayer Levy

Employer's name

Employer Identification Number (EIN)

Taxpayer's name

Social Security Number (SSN)

If you already mailed the amount required or don't owe any money to the taxpayer, complete the information below. Return this form to us in the enclosed envelope, or if you prefer to give the information by phone, call us at the number listed on the attached letter.

☐ 1. We sent the amount to you

Date mailed

Amount Mailed

Address mailed to

☐ 2. We don't owe this taxpayer any money (*explain*)

☐ 3. We no longer employ this taxpayer (*list taxpayer's last known address, phone number and current employer, if known, or any information to help us locate this taxpayer*)

Last known address

Telephone number

Current employer

Additional information