



Internal Revenue Service
 ACS Support Stop 5050
 P.O. Box 219236
 Kansas City, MO 64121

For Your Reference	
Notice	LT11C
Notice date	[notice date]
Taxpayer ID number	nnn-nn-nnnn
Case reference number	nnnn
More information	www.irs.gov/LT11C

TAXPAYER NAME
 ADDRESS
 CITY, STATE ZIP

Notice of Intent to Levy and Your Right to a Hearing

To: [TAXPAYER NAME]

As of [notice date], we have not received your overdue tax after sending several notices to you. You must pay your balance by [due date] or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$4,823.12

Payment must be received by [due date].

What You Need To Do Immediately

Gather this information

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A, or 1040EZ) for the outstanding tax years
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

Pay directly online from your bank account

1. Go to www.irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year

Consequences If You Do Not Pay Immediately

- We may **seize (levy) your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends, or state tax refunds.
- We can **file a Notice of Federal Tax Lien**, notifying your creditors that we have a claim (lien) against all your property. This message may appear on your credit report and harm your credit rating.
- The U.S. Department of State may **revoke your passport or decline to issue or renew a passport** if you have seriously delinquent tax debt totaling more than \$52,000. For more information, visit www.irs.gov/passports.

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Other Options

If you do not wish to pay directly online from your bank account, you may...

Pay online by card (additional fees apply)	Pay by check or money order	Pay your balance over time
<ol style="list-style-type: none"> Go to www.irs.gov/payments Select "Pay Your Taxes by Debit or Credit" Select an IRS-cleared payment processor Pay through the payment processor's website 	<ol style="list-style-type: none"> Make your check or money order payable to the "United States Treasury" Write your taxpayer ID number (nnn-nn-nnnn) on your payment Mail your check or money order with the payment stub on the last page 	<p>If you can't pay the total amount due, pay as much as you can now and visit www.irs.gov/opa to set up a payment plan for the remaining balance. For alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit www.irs.gov/payments</p>

You may request a Collection Due Process hearing. If you wish to appeal this proposed levy action, complete and mail Form 12153, Request for a Collection Due Process or Equivalent Hearing, by [due date] to [IRS return address]. Submission of a timely hearing request will generally prevent levy action. If you do not file Form 12153 by [due date], you will lose the ability to contest Appeals' decision in the U.S. Tax Court.

For additional information, visit www.irs.gov/compliance/appeals/collection-due-process-cdp

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²	Total
12/31/2010	1040	\$2,225.00	\$45.12	\$99.99	\$2,370.20
12/31/2011	1040	\$485.00	\$22.23	\$99.99	\$607.22
12/31/2012	1040	\$652.00	\$31.09	\$99.99	\$783.08
12/31/2013	1040	\$947.00	\$15.63	\$99.99	\$1062.62

Amount Due Immediately

\$4,823.12

Additional interest and applicable penalties will accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

Visit www.irs.gov/payments/view-your-tax-account to view online billing details.

1. Internal Revenue Code Section 6601

2. Internal Revenue Code Section 6651

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Additional Information

- Visit www.irs.gov/LT11C for additional information. You can find the following publications and forms on the website:
 - IRS Collection Process (Publication 594)
 - Collection Appeal Rights (Publication 1660)
 - Request for a Collection Due Process Hearing (Form 12153)
 - Taxpayer Bill of Rights
- If you can't find what you need or need assistance, you can call the IRS at 1-877-968-3413.
- For tax forms, instructions, and publications, you can call 800-TAX-FORM (800-829-3676).
- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.



Payment

TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

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- Consider paying online at www.irs.gov/payments
- If you pay by check or money order, make it payable to the "United States Treasury."
- Write your taxpayer ID number (nnn-nn-nnnn) on your payment and any correspondence.
- Mail this payment stub with your check or money order.

Amount Due Immediately: \$4,823.12

You must pay by [due date].

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