



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

<b>Notice</b>	LT27
<b>Notice date</b>	March 2, 2020
<b>Taxpayer ID number</b>	Nnn-nn-nnnn
<b>Case reference number</b>	nnnn
<b>To contact us</b>	Phone 800-xxx-xxxx

Page 1 of 3

TAXPAYER NAME  
ADDRESS  
CITY, STATE ZIP

## Reminder to complete Online Payment Agreement (OPA) Complete Online Payment Agreement

Recently you contacted us regarding your overdue taxes. You agreed to submit an Installment Agreement using the Online Payment Agreement (OPA) application at [irs.gov/opa](https://irs.gov/opa) to satisfy your liabilities. We haven't received your Installment Agreement request. Complete your OPA application to request an Installment Agreement within 30 days from the date of this letter, otherwise, your account will be returned to collections.

<b>Billing Summary</b>	
Amount you owed	\$6,933.87
Additional penalty charges	399.96
Additional interest charges	1,265.14
<b>Amount due</b>	<b>\$8,598.97</b>

### What you need to do

- Submit your online payment agreement at [irs.gov/opa](https://irs.gov/opa). Or;
- Pay as much as you can now and complete Forms 9465, Installment Agreement Request and 433F, Collection Information Statement, if you're unable to use the OPA application. Mail them to us within 30 days from the date of this letter, using the envelope provided.

Continued on back...



Taxpayer name  
Address  
City, State Zip

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## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (nnn-nn-nnnn) on your payment and any correspondence.

**Amount due immediately**

<b>\$8,598.97</b>
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INTERNAL REVENUE SERVICE  
AUSTIN, TX 73301-0023  
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## Next Steps

If we approve you for an installment agreement, we'll charge a fee for the initial setup. The amount of the fee varies based on the type of agreement that is set up. The fee will be deducted from your first installment payment.

You may qualify for a reduced installment fee that may be waived or reimbursed if certain conditions are met. If we don't qualify you for the reduced fee and you feel you qualify, you can request a reduced fee using Form 13844, Application For Reduced User Fee For Installment Agreements.

## If we don't hear from you

If we don't hear from you by March 12, 2020 interest will increase and additional penalties may apply.

## Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12/31/2010	941	\$999.99	\$45.63	\$99.99	\$1,145.61
12/31/2011	941	\$2,347.52	\$583.22	\$99.99	\$3,030.73
12/31/2012	941	\$2,586.37	\$636.29	\$99.00	\$3,321.66
12/31/2010	941	\$999.99	\$45.63	\$99.99	\$1,145.61

## 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 sole proprietors who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for the payment of that tax. (Internal Revenue Code Section 6651) For a detailed calculation of your penalty charges, call 866-xxx-xxxx

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Penalties-continued

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**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 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:

- 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 address shown above. For a copy of the form, go to [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).

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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 800-xxx-xxxx.

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**Additional information**

- Visit [www.irs.gov/lt27](http://www.irs.gov/lt27)
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. Please note: Only pay the amount due once.

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