



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

Notice	LT39
Notice Date	February 27, 2020
Taxpayer ID number	nnn-nn-nnn
Case reference number	nnnn
To contact us	866-xxx-xxxx

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TAXPAYER NAME  
ADDRESS  
CITY, STATE ZIP

You still have unpaid taxes  
**Amount due: \$4,823.12**

We are required to send you this notice to let you know the amount now due on your federal tax account.

You don't need to contact us if you're already working with us to resolve your tax account.

**Billing Summary**

Amount you owed	\$4,309.00
Additional penalty charges	399.96
Additional interest charges	114.16
<b>Amount due</b>	<b>\$4,823.12</b>

**What you need to do immediately**

**If you aren't currently working with us to resolve your account and agree with the amount due**

- Pay the amount due of \$4,823.12 within 10 days. Remember, we continue to charge penalty and interest until the balance is paid in full.
- 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.



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) and the tax period(s) on your payment and any correspondence.

INTERNAL REVENUE SERVICE  
ACS SUPPORT - STOP 5050  
PO BOX 219236  
KANSAS CITY, MO 64121-9236

**Amount due**

**\$4,823.12**

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What you need to do immediately—  
**continued**

Continued on back...

- Visit [www.irs.gov/payments](http://www.irs.gov/payments) for more information about:
  - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
  - Automatic deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at 866-xxx-xxxx to discuss your options.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

**If you disagree with amount due or have questions**

Call us at 800-xxx-xxxx.

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

This office is authorized to take enforcement action to collect the amount you owe. This can include taking your property, or rights to property, such as wages, bank accounts, real estate or automobiles. We can file a Notice of Federal Tax Lien on your property at any time to protect the government's interests. The lien attaches to your current assets and to any assets you acquire in the future. A Notice of Federal Tax Lien will appear on your credit report and can affect your credit rating. To avoid possible enforcement actions, we must hear from you within 10 days from the date of this notice.

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## Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12/31/2016	SRP	\$250.00	\$99.99	\$0.00	\$349.99
12/31/2010	941	\$1,875.51	\$45.21	\$99.99	\$2,020.71
12/31/2011	941	\$485.00	\$22.23	\$99.99	\$607.22
12/31/2012	941	\$652.00	\$31.09	\$99.99	\$783.08
12/31/2013	941	\$947.00	\$15.63	\$99.99	\$1,062.62

Lines marked with SRP are for the shared responsibility payment. These amounts are not subject to a Notice of Federal Tax Lien filing, a levy, or the failure-to-pay penalty. The removal or reduction of penalty changes, as discussed below, does not apply to the SRP.

## 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.

### 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 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/lt39](http://www.irs.gov/lt39)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) 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.