



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

<b>Notice</b>	LT73
<b>Notice date</b>	March 2, 2018
<b>Taxpayer ID number</b>	nn-nnnnnnn
<b>Case reference number</b>	nnnn
<b>To contact us</b>	Phone 1-800-xxx-xxxx

ABC-123 INC.  
22 BOULDER STREET  
HANSON, AL 00000-7253

Notice of levy and notice of your right to a hearing  
**Amount due immediately: \$4,823.12**

We still haven't received payment of your federal employment tax. We have issued a notice of levy to collect your unpaid taxes.

We determined you are not entitled to a pre-levy hearing because you (or your predecessor) previously requested a collection due process hearing under section 6330 of the Internal Revenue Code that included an employment tax period that fell within the two-year period that ended with the beginning of the period shown on this notice.

**Billing Summary**

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

Continued on back...



ABC-123 INC.  
22 Boulder Street  
Hanson, AL 00000-7253

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

**Payment**

Amount due immediately

<b>\$4,823.12</b>
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Page 2 of 5

## What you need to do immediately

### Pay immediately

- We may take additional collection action against your property or rights to property, if the levy proceeds do not fully pay your taxes and you don't pay the amount you owe, or make alternative arrangements to pay.
- 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. 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 1-800-xxx-xxxx to discuss your options.

### Request a Collection Due Process hearing

If you wish to appeal this proposed levy action, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by April 1, 2017. 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 April 1, 2017, you will lose the ability to contest Appeals' decision in the U.S. Tax Court.



## Contact information

ABC-123 INC  
 22 Boulder Street  
 Hanson, AL 00000-7253

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If your address has changed, please call 1-800-xxx-xxxx or visit [www.irs.gov](http://www.irs.gov).  
 Please check here if you've included any correspondence. Write your Social Security number (nn-nnnnnnn) on any correspondence.

Primary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call	Secondary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call
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Page 3 of 5

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

**Denial or revocation of United States passport**

On December 4, 2015, as part of the Fixing America's Service 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 liability of an individual totaling more than \$50,000 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 \$50,000 and you do not pay the amount you owe or make alternate arrangements to pay, or request a Collection Due Process hearing by April 1, 2017, 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](http://www.irs.gov/passports).

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

If you don't pay the amount due or contact us to make payment arrangements, we will take further collection action. We've enclosed Publication 594, The IRS Collection Process, and Publication 1660, Collection Appeal Rights, which provide additional information

**Your billing details**

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12/31/2010	941	\$2,225.00	\$45.21	\$99.99	\$2,370.20
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

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**Page 4 of 5**

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**Penalties**

We are required by law to charge any applicable penalties.

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**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 1-866-xxx-xxxx.

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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 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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**Page 4 of 5**

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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 1-800-TAX-FORM (1-800-829-3676).

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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 1-800-xxx-xxxx.

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**Additional information**

- Visit [www.irs.gov/lt73](http://www.irs.gov/lt73)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- 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.

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