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

Notice	Letter 3172
Notice Date	October 10, 2017
Taxpayer ID number	999-99-9999
To contact us	Call John Smith at 1-999-999-9999
Contact ID#	

s0189995467 1s
JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 00000-7523

We filed a Notice of Federal Tax Lien against you and you have a right to a hearing under Internal Revenue Code Section 6320

We filed a Form 668 (Y)(c), Notice of Federal Tax Lien (copy attached), on June 6, 2014 for the tax liabilities shown below.

You have the right to a hearing with us to appeal this collection action and to discuss your payment options.

What you need to do immediately

Pay your outstanding tax debt. Please note additional interest and penalties may increase the amount shown below. Contact the person identified at the top of this notice for the full amount due or if you have questions.

Review the enclosed Publication 594, The IRS Collection Process, and Publication 1660, Collection Appeal Rights. These explain how we collect taxes and the different collection appeals procedures available to you.

Notice of lien on your tax debt

Tax type	Tax period	Assessment Date	Unpaid Balance of Assessment
1040	2014	5/14/2014	$999.99
1040	2013	5/13/2013	$98.00
1040	2012	5/13/2012	$999.99
1040	2011	5/13/2011	$999.99

Total Unpaid Balance of Assessment on Notice of Lien $999.99

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Next steps

If you want to appeal this collection action, you must request your hearing by June 10, 2018.

Complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and mail it to:

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Austin, TX 77301-0023

What you should know

A tax lien generally attaches to all property you currently own and will attach to all property you acquire in the future. The notice of federal tax lien is a public record. It may damage your credit rating or make it difficult for you to get credit (such as a loan or credit card).

We will issue a Form 668(z), Certificate of Release of Federal Tax Lien, within 30 days if:

- You pay the full amount of your debt, including any penalties and interest;
- We accept a bond guaranteeing payment if the amount owed; or
- We determine that you don't owe the liability, or the liablility has been reduced to zero.

For further guidance, we enclosed Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien.

Denial or revocation of United States passport
On December 4, 2015, as part of the Fixing America's Surface 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 debt 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 June 10, 2016, 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.

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Additional Information

- For general lien information, visit www.irs.gov and search “Federal Tax Lien”
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

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