

Internal Revenue Service
200 SHEFFIELD STREET
DIAMONDHEAD BUILDING
MOUNTAINSIDE, NJ 07092

Department of the Treasury

CERTIFIED MAIL - RETURN RECEIPT



Date:
08/28/2015
Social Security or
Employer Identification Number
[REDACTED]
Person to Contact:
MS. [REDACTED]
Contact Telephone Number:
(908)301-2255
Employee Identification Number:
1000209008

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

Why We Are Sending You This Letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

What You Need To Do

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 09/07/2015 is \$60,373.15. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

Information about Interest and Penalty Charges

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

Corporate Interest – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

Paying Late - Internal Revenue Code Section 6651(a)(2), (a)(3) and (d)(1)

We charge a late penalty of ½ percent of the tax owed each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The ½ percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

What We Are Going To Do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take collection action against your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, and other income.

How To Get Help

If you have recently paid this tax or if you can't pay it, call us immediately at the telephone number shown at the top of this letter.

The enclosed Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, provide more information.

Sincerely yours,

[REDACTED]

MS. [REDACTED]
REVENUE OFFICER

Enclosures:

- Copy of this letter
- Publication 594
- Publication 1660
- Form 12153

The table below shows the amount you owe:

| Form Number | Tax Period | Unpaid Amount from Prior Notices | Additional Penalty | Additional Interest | Amount You Owe |
|-------------|------------|----------------------------------|--------------------|---------------------|----------------|
| 940 | 12/31/2014 | \$508.36 | \$14.20 | \$4.70 | \$527.26 |
| 941 | 12/31/2013 | \$8,641.17 | \$108.20 | \$59.87 | \$8,809.24 |
| 941 | 03/31/2014 | \$13,195.03 | \$449.64 | \$160.39 | \$13,805.06 |
| 941 | 06/30/2014 | \$15,141.44 | \$364.21 | \$140.02 | \$15,645.67 |
| 941 | 09/30/2014 | \$12,097.06 | \$305.74 | \$111.87 | \$12,514.67 |
| 941 | 12/31/2014 | \$8,731.34 | \$259.17 | \$80.74 | \$9,071.25 |
| Total: | | | | | \$60,373.15 |