



Department of the Treasury Internal Revenue Service

Notice 1052-C

(July 2020)

Important! You Have Additional Time to Appeal

Due to the challenges of the ongoing Coronavirus Disease 2019 (COVID-19) Pandemic, we were unable to mail the notice included in this envelope on the date listed on the notice. In addition, the date on the notice by which you are able to request a Collection Due Process hearing may have already passed by the time you receive it. **Do not be concerned about these dates.**

You have additional time to request a Collection Due Process hearing if you choose to do so.

- **If you wish to appeal**, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by **August 13th, 2020**. Send the form to the address listed at the top of page 1 of the enclosed notice.
- **If you don't file Form 12153 by August 13th, 2020** you will lose the ability to contest Appeals' decision in the U.S. Tax Court.

The amount due listed on the enclosed notice may have changed.

If you wish to pay the amount you owe in full, please visit www.irs.gov/payments/view-your-tax-account or call the number listed on the enclosed notice for a current payoff amount. Visit www.irs.gov/payments for payment options. If you don't contact us immediately, pay the amount due, or request a hearing by **August 13th, 2020**, we may seize (levy) your property or your rights to property.

If you have questions about the enclosed notice, visit www.irs.gov or contact us at the number listed on the notice.

For more information, visit www.irs.gov/coronavirus or contact us at the number listed on the enclosed notice.
