



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP298
Notice date	March 2, 2009
Taxpayer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]

Intent to seize up to 15 % of your Social Security benefits

Amount due immediately: \$ [REDACTED]

We haven't received full payment despite sending you several notices about your unpaid federal taxes. We will seize (levy) up to 15% of the social security benefits you receive in order to pay your unpaid federal taxes until they are paid in full. (Internal Revenue Code section 6331(h))

We have Identified the following Social Security account information:

Social Security Claim Account Number:

[REDACTED]

Beneficiary's Own Account Number:

[REDACTED]

Don't contact the Social Security Administration. If you have any questions, please contact us at

[REDACTED]

Billing Summary

Amount you owed	\$ [REDACTED]
Additional failure-to-pay penalty	[REDACTED]
Additional interest charges	[REDACTED]
Amount due immediately	\$ [REDACTED]

Continued on back...



[REDACTED]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (X [REDACTED]) and the tax period(s) on your payment and any correspondence.

Amount due immediately

\$ [REDACTED]

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

[REDACTED]

What you need to do immediately

Pay immediately

- Send us the amount due of \$█████ immediately. If you don't pay by █████, we can seize (levy) funds from your social security account or, if applicable, from the social security account for which you are a beneficiary.
- 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 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 █████ to discuss your options. We may determine you can't pay due to economic hardship and temporarily delay collection of your overdue taxes and the seizure of your Social Security benefits. Be prepared to discuss your monthly income and expenses with us.

Get assistance

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LTC page on www.TaxpayerAdvocate.irs.gov or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.



Contact information



If your address has changed, please call █████ or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Taxpayer ID number (██████████) and the tax period(s) on any correspondence.

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

What you need to do immediately—
continued

- If you've already paid your balance in full or think we haven't credited a payment to your account, please send proof of that payment.
- If you'd like to authorize someone to contact the IRS concerning this notice, please complete and send us a Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf.

If we don't hear from you

If you don't call us immediately or pay the amount due, we can seize (levy) funds from your social security account or, if applicable, from the social security account for which you are a beneficiary.

Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
06-30-2011	941	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. Beginning 10 days after we issue a notice of intent to levy, the penalty increases to 1.0% for each month the amount remains unpaid. We count part of a month as a full month. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call 1-866-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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to remove or reduce (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe removal or reduction is appropriate.
- Sign your statement, and mail it to us with any supporting documents.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

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:

- If you sent a written request to the IRS for written advice on a specific issue
- You gave us complete 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 IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call ██████████.

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 ██████████

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

Additional information

- Visit www.irs.gov/cp298
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

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