



Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0039

Notice	LT75
Notice date	January 30, 2017
Taxpayer ID number	nn-nnnnnnn
Case reference number	Nnnn
To contact us	Phone 1-800-829-8374

Page 1 of 4

**Certified Mail – Return receipt**

s018999546711s  
ABC-XYZ COMPANY  
22 BOULDER STREET  
HANSON, CT 00000-7253

Notice of levy and of your right to a hearing

**Amount due immediately: \$4,823.12**

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. We issued a notice of levy to collect your unpaid taxes.

This letter serves as notice of your right to request an Appeals hearing (under Internal Revenue Code (IRC) Section 6330). Because we determined you're a federal contractor, we're permitted by law to collect the tax listed on this notice by levy without first giving you an opportunity for an Appeals hearing. A federal contractor is only entitled to a post-levy hearing (IRC Section 6330(f)(4)). We're providing you the right to a post-levy hearing now.

**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-XYZ Company  
22 Boulder Street  
Hanson, CT 00000-7253

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**Payment**

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

**Amount due immediately**

<b>\$4,823.12</b>
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INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150  
s018999546711s

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**What you need to do immediately**

- Send us your full payment today to prevent additional collection action. Pay the amount due of \$4,823.12 to avoid additional penalty and interest charges. This amount includes penalty and interest computed to January 30, 2017. Complete the Payment section and mail it to us with your payment using the envelope provided.
- If you recently paid this amount, call us to let us know. If you can't pay it, call us immediately to discuss your options.

**Request a Collection Due Process hearing**

- If you want to appeal this levy action, complete and sign the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and send it to the address listed at the top of the first page of this letter within 30 days of the date on this letter. If you don't request a hearing within 30 days, you'll forfeit your right to judicial review. Please note, even if you request a hearing, we can file a Notice of Federal Tax Lien on your property at any time.

**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 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 within 30 days from the date of this letter, 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).

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### If we don't hear from you

If you don't pay the amount you owe, make alternate arrangements to pay, or request an Appeals hearing within 30 days from this letter's date, we may take additional collection actions against your property or your rights to property. Property includes:

- Wages
- Real estate commissions
- Other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social Security benefits

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### Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12/31/2015	941	\$4,309.00	\$399.96	\$114.16	\$4,823.12

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### Penalties

We're required by law to charge any applicable penalties.

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### Failure-to-pay

When you pay your taxes after the due date, we charge a penalty. Initially, the penalty is ½% of the unpaid tax for each month or part of a month you don't pay your tax. The penalty can't be more than 25% of the tax paid late.

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call 1-800-829-8374.

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### Removal or reduction of penalties

We understand that circumstances—such as economic hardship, 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 it should be reconsidered.
- Sign your statement, and mail it to us.

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).

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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:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You 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](http://www.irs.gov) or call 1-866-829-7650.

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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 1-800-829-8374.

### Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 business days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these time frames, the law requires us to charge additional interest until you pay the full amount you owe.

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## Additional information

- Visit [www.irs.gov/lt75](http://www.irs.gov/lt75)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Visit [www.irs.gov](http://www.irs.gov), keyword search "Taxpayer Bill of Rights."
- 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.

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