



Department of Treasury  
 Internal Revenue Service  
 [ ]  
 [ ]  
 [ ]

Notice Letter 3172  
 Notice Date  
 Taxpayer ID number  
 To contact us  
 Contact ID#

[snnnnnnnnnns]  
 [ ]  
 [ ]  
 [ ]  
 [ ]

**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 [date ] 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

Total Unpaid Balance of Assessment on Notice of Lien



Department of Treasury  
 Internal Revenue Service  
 [ ]  
 [ ]  
 [ ]

Notice	Letter 3172
Notice Date	
Taxpayer ID number	
To contact us	
Contact ID#	

Page 2 of 2

**Next steps**

If you want to appeal this collection action, **you must request your hearing by [ ]**.

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

[ ]  
 [ ]  
 [ ]

**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 of the amount owed; or
- We determine that you don't owe the liability, or the liability 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.

**Additional Information**

- For general tax lien information, visit [www.irs.gov](http://www.irs.gov) and search "Federal Tax Lien".
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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