



Department of the Treasury
Internal Revenue Service

ACS Correspondence P.O. Box 8208
Philadelphia PA 19101-8208

In reply refer to: 0
Apr. 23, 2018 LTR 5972C 3
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Taxpayer identification number:
Tax years: Dec. 31, 2016

Form: 1040A

Dear TAXPAYER:

You haven't paid all the taxes you owe as shown in the account summary below. You must pay your total balance due amount immediately. We've assigned your account for review and possible enforcement action. Enforcement action may include seizing your wages or property. It's important that we hear from you within 10 days from the date of this letter.

Form	Tax year	Tax	Penalties and Interest	Total
1040A	Dec. 31, 2016	\$ 2,790.14	\$ 127.16	\$ 2,917.30
Total Due				\$2,917.30

WHAT YOU NEED TO DO

If you can't pay in full, pay as much as you can now using one of the payment options described below.

If you already paid your balance in full within the past 14 days or made payment arrangements, you can disregard this letter.

PAYMENT OPTIONS

PAY NOW ELECTRONICALLY

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

PAYMENT PLANS

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on how to apply for installment agreements and online payment agreements. You can contact us with Text Chat at www.irs.gov/5972c to discuss your options.

OFFER IN COMPROMISE

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

If you mail a payment, make your check or money order payable to the United States Treasury and provide on each payment your:

- Name
- Address
- Taxpayer identification number
- Daytime telephone number
- Tax period
- Tax form

IF WE DON'T HEAR FROM YOU

If you don't pay your total balance due or contact us to arrange Payments, we'll take action to collect what you owe. This can include:

- Filing a Notice of Federal Tax Lien (NFTL). A NFTL is a public notice of our claim against your property that may appear on your credit report and may harm your credit rating. We'll release the lien once you pay the taxes, penalties, interest, and recording fees in full. You can also request that we withdraw the lien if certain circumstances exist. Call us at the telephone number below to find out more.
- Serving a Notice of Levy or seizing assets. We can collect the amount you owe from your wages, bank accounts, social security benefits, retirement, or other sources of income. We may also seize your car, home, or other property. Before the Service levies on your property, you will be sent a letter giving you an opportunity to request a hearing with the IRS Office of Appeals.
- Applying other tax refunds. We may apply any future federal or state tax refunds you receive to pay down the debt you owe.

To avoid the actions above, pay the amount due in full or please

contact us at www.irs.gov/5972c to review your options.

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PENALTIES AND INTEREST

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, you can go to www.irs.gov/5972c or call us at the toll-free number in this letter, and we will send you a detailed computation.

** Filing and/or Paying Late -- IRC Section 6651 **

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the due date, including extensions. The minimum penalty is \$205 (\$135 for returns due between 1/1/2009 and 12/31/2015, \$100 for returns due before 1/1/2009) or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less.

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is

\$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We are required by law to charge interest when you do not 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 applicable 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.

INFORMATION ABOUT THE TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

If you have questions about your payment options, please contact us at www.irs.gov/5972c or call 800-829-7650.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

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Sincerely yours,

Operation Manager, ACS