



Department of the Treasury
Internal Revenue Service

Notice CP91
Notice date February 17, 2020
Social Security number [REDACTED]
To contact us [REDACTED]
Your Caller ID [REDACTED]
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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...



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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number, the tax period(s) and form number(s) on your payment and any correspondence.

Amount due immediately

\$ [REDACTED]

INTERNAL REVENUE SERVICE

What you need to do immediately

Pay immediately

- Send us the amount due of \$ [REDACTED] immediately. If you don't pay by March 18, 2020, 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 [REDACTED] 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 800-829-3676 or at your local IRS office.

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
[REDACTED]	1040A	\$ [REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
	1040	\$ [REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. 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. This penalty applies even if you filed the return on time.

We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is 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.

For a detailed computation of the penalty call [REDACTED]
(Internal Revenue Code Section 6651)

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.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

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

Penalties — continued

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:

- You wrote us asking for written advice on a specific issue
- You gave us adequate 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 address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

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 [REDACTED]

Additional information

- Visit www.irs.gov/cp91
- For tax forms, instructions and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Review the enclosed documents:
 - IRS Collection Process (Publication 594)
 - Collection Appeal Rights (Publication 1660)
 - Request for a Collection Due Process Hearing (Form 12153)
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your Social Security number and the tax year and form number you are writing about.
- Keep this notice for your records.

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