



Department of the Treasury
Internal Revenue Service

[REDACTED]

| | |
|------------------------|-------------------|
| Notice | CP92 |
| Notice date | February 15, 2021 |
| Social Security number | [REDACTED] |
| To contact us | [REDACTED] |
| Your Caller ID | [REDACTED] |
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[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Notice of seizure of your state tax refund and of your right to a hearing

Amount due immediately: \$ [REDACTED]

We seized \$ [REDACTED] of your state tax refund and applied it to your unpaid federal taxes.

You have the right to appeal the seizure of your state income tax refund and contest any future levies to collect the balance due by requesting a Collection Due Process (CDP) hearing by **March 17, 2021**.

Billing Summary

| | |
|-------------------------------|----------------------|
| Amount you owed | \$ [REDACTED] |
| Amount due immediately | \$ [REDACTED] |

What you need to do immediately

Pay immediately

- Send us the amount due of \$ [REDACTED].

Continued on back...



[REDACTED]

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[REDACTED]

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

[REDACTED]

[REDACTED] [REDACTED]

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What you need to do immediately — **continued**

Pay immediately — **continued**

- If you can't pay the full 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
 - Requests to temporarily delay the collection processOr, call us at [REDACTED] to discuss your options.
- 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 we notified you that we suspended collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses) and your financial situation has not changed, you don't need to do anything.

Right to request a CDP hearing with the IRS Independent Office of Appeals by March 17, 2021

If you wish to appeal this levy action or a future levy to collect any remaining amount due, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by **March 17, 2021**. Send the form to us at the address listed at the top of page 1. Reasons for requesting a hearing might be because you don't agree with the amount due, you would like to propose a collection alternative or raise a spousal defense, or because you are unable to pay. See the Form 12153 for further instructions on what can be raised during the hearing. At the CDP or equivalent hearing, you may contest the levy action and any future levy to collect the balance due.

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What you need to do immediately — **continued**

If you request a hearing after March 17, 2021:

- You will lose the ability to contest Appeals' decision in the U.S. Tax Court.
 - You will only be entitled to an equivalent hearing with no judicial review.
 - You must file the request within one year of the notice date.
- (Internal Revenue Code (IRC) Section 6330)

About Federal Tax Liens

If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien at any time, if we haven't already done so.

Please note that we can file a Notice of Federal Tax Lien even if you request a hearing

The Notice of Federal Tax Lien (NFTL) publicly notifies your current and future creditors that the IRS has a lien (or claim) against all or most of your current property, and any property you acquire after we file the NFTL. While NFTLs no longer appear on credit reports, they may still affect your ability to get credit if a potential creditor uses other resources, such as public records, to discover the NFTL.

The lien itself arises once you have not paid your bill. It cannot be released until your bill, including interest, penalties, and fees, is paid in full or until we may no longer legally collect your debt. The lien's notice to creditors may be withdrawn under certain circumstances. You can find additional information about tax liens, including helpful videos, at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien> or by typing lien in the IRS.gov search box.

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface 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 \$54,000* 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 \$54,000 and you do not pay the amount you owe or make alternate arrangements to pay, 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.

***The \$54,000 threshold is adjusted yearly for inflation.**

Continued on back...

If we don't hear from you

If you don't call us immediately, pay the amount due, or request a hearing by **March 17, 2021**, we may seize or levy your property or your rights to property. Property may include:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- State tax refunds
- Social Security benefits

Your billing details

| Tax period ending | Form number | Amount you owed | Additional interest | Additional penalty | Total |
|-------------------|-------------|-----------------|---------------------|--------------------|---------------|
| December 31, 2010 | 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)

Penalties — continued

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).

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/cp92
- For tax forms, instructions and publications, visit www.irs.gov/forms or call 800-TAX-FORM (800-829-3676).
- Review the enclosed documents:
 - Publication 594, IRS Collection Process
 - Publication 1660, Collection Appeal Rights
 - Form 12153, Request for a Collection Due Process Hearing

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Additional information — **continued**

- 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.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. Please note: Only pay the amount due once.

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