



Department of the Treasury
Internal Revenue Service
ACS Support - [Address]

TAXPAYER NAME
TAXPAYER ADDRESS
CITY, STATE, ZIP CODE



For your reference	
Notice name	LT11
Notice date	March 22, 2021
Case Reference number	1234567890
Taxpayer ID number	XXX-XX-1234
New quick, easy, and secure online payments	
Visit irs.gov/LT11 to avoid interest and applicable penalties or time lost on the phone.	

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Notice of Intent to Levy and Your Collection Due Process Right to a Hearing

To: TAXPAYER

As of March 22, 2021, we haven't received your overdue tax after sending several notices to you. You must pay your balance before April 22, 2021 or we will levy (seize) your property. If you do not make your payment now, we'll consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$x,xxx.xx

Payment must be received before April 22, 2021 to avoid a levy on your property. For options, see page 2.

What You Need To Do Immediately

Gather this information



Pay directly online with your bank account

- ☐ Your taxpayer ID number (see the reference box above)
- ☐ Form numbers (1040A) for the outstanding tax years
- ☐ Your filing status for the outstanding tax years
- ☐ Address from the outstanding tax years
- ☐ Your bank routing number
- ☐ Your bank account number

1. Go to irs.gov/directpay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Consequences If You Do Not Pay Immediately

We will **seize (levy) your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends, or state tax refunds.

We can **file a Notice of Federal Tax Lien**, notifying your creditors that we have a claim (lien) against all your property. If we file the lien, it may be difficult to sell or borrow against your property.

The U.S. Department of State may **revoke your passport or decline to issue or renew a passport** if you have seriously delinquent tax debt totaling more than \$54,000. For more information, visit irs.gov/passports.

Other Options

If you do not wish to pay directly online from your bank account, you may...

Pay online by card (additional fees may apply)

1. Go to irs.gov/payments
2. Select "Pay Your Taxes by Debit or Credit"
3. Select an IRS-cleared payment processor
4. Pay through the payment processor's website

Pay by check or money order

1. Make your check or money order payable to the "United States Treasury"
2. Write your taxpayer ID number (XXX-XX-XXXX) on your payment
3. Mail your check or money order with the payment stub on the last page, make sure to allow time for mailing and processing

Pay your balance over time (additional interest & fees may apply)

If you can't pay the total amount due, pay as much as you can now and visit irs.gov/opa to set up a payment plan for the remaining balance. For alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit irs.gov/payments.

Your payment must be received within 21 calendar days of the date of this notice (10 business days if the amount you owe is \$100,000 or more) to avoid additional penalty and interest charges.

If you can't find what you need online or need assistance, you can call the **IRS at 800-829-7650**. Find tax forms or publications by visiting irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

How to Request an Appeals Hearing

If you want to appeal this levy action, complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and send it to us by April 21, 2021. **You must complete, sign, and return this form to the above address by April 21, 2021 to preserve your right to contest an Appeals decision in the U.S. Tax Court.** A request received by the Service will generally be considered timely if the request is deposited with the United States mail within the 30-day period referred to, has a postmark date within the 30-day period, and the envelope containing the request is properly addressed with the correct postage prepaid. **If you send the letter after April 21, 2021, you may still be entitled to a hearing; however, you'll forfeit your right to contest an Appeals decision in Tax Court.** Refer to the enclosed Publication 1660, Collection Appeals Rights, for more information and information on Collection Appeals Program (CAP).

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²	Total
12/31/2017	1040A	\$x,xxx.xx	\$xxx.xx	\$xxx.xx	\$x,xxx.xx
Amount Due Immediately					\$x,xxx.x



Visit irs.gov/account to view online billing details.

If you can't create an online account, call 800-829-7650 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601

000001 2. Internal Revenue Code Section 6651



Scan here to login and view your account

Advance Notice of Our Intent to Contact Third Parties

Generally, the IRS will deal directly with you or your duly authorized representative. However, sometimes we contact other persons if we need information that you've been unable to provide, or to verify information we have received. We intend to contact other persons, such as a neighbor, a bank, an employer, or employees. When we contact other persons, we generally need to tell them limited information, such as your name.

The law prohibits us from disclosing more information than is necessary to:

Obtain or verify the information we are seeking, or take collection action against your property held by third parties (through a levy or seizure).

We intend to contact other persons during the period beginning May 7, 2021, and ending one year later, on May 7, 2022. You have the right to request a list of those contacted by calling or writing us or asking us during a personal interview.

Taxpayer Rights and Sources for Assistance



Scan here to view the
Taxpayer Advocate website

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the Internal Revenue Service (IRS) may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at irs.gov/forms; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.



TAXPAYER NAME
TAXPAYER ADDRESS
CITY, STATE, ZIP CODE

Notice	LT11
Notice Date	March 22, 2021
Taxpayer ID number	XXX-XX-1234

Payment

INTERNAL REVENUE SERVICE
ACS SUPPORT - [Address]

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- If you pay by check or money order, make it payable to the "United States Treasury."
- Write your taxpayer ID number (XXX-XX-1234) on your payment and any correspondence.
- Mail this payment stub with your check or money order.

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\$x,xxx.xx

Payment must be received before April 22, 2021
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