



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0030



SB
IRS Notice CP504B

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UCODE INC
% MICHAEL MCNABB
UCODE INC 1590 ROSECRANS AVE D921
MANHATTAN BEACH CA 90266

077512

October 20, 2025

Notice of intent to seize (levy) your property or rights to property

Amount due: \$5,846.44

This is a notice of intent to levy your property or rights to property. As we notified you before, our records show you have unpaid taxes for the tax period ending September 30, 2020 (Form 941). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$5,846.44 you owe.

Billing Summary

Amount you owed	\$4,803.85
Failure-to-pay penalty	292.10
Interest charges	750.49
Amount due immediately	\$5,846.44



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Notice	CP504B
Notice date	October 20, 2025
Employer ID number	47-1193944

- Make your check or money order payable to the "United States Treasury".
- Write your employer ID number (47-1193944), the tax period (September 30, 2020), and the form number (941) on your payment and any correspondence.

Payment

INTERNAL REVENUE SERVICE
P.O. BOX 932700
LOUISVILLE, KY 40293-2700



Amount due immediately

\$5,846.44

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What you need to do immediately

If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$5,846.44 immediately or we may file a Notice of Federal Tax Lien, the amount of interest will increase, and additional penalties may apply.
- Pay online or by phone or mail a check or money order with the attached payment stub. You can pay online now at EFTPS.gov.
- When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

If you disagree with the amount due

Call us at 833-678-7020 to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

What you need to know

Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331(d)). If we don't receive the amount due within 30 days from the date of this notice, we may serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

Property or rights to property includes:

- Accounts receivable and other income
- Bank accounts
- Business assets

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What you need to know—continued



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Right to request an appeal

If you don't agree with our intent to levy or file a Notice of Federal Tax Lien, you have the right to request an appeal under the Collection Appeals Program (CAP) before the collection action takes place. Please call 833-678-7020 or send us a Collection Appeal Request (Form 9423). Note: The (CAP) is different from the Collection Due Process (CDP) Program. Please call 833-678-7020 if you have questions about either of these programs. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Send us your documents using the Documentation Upload Tool **within 30 days from the date of this notice**. To use the tool, scan the QR Code below or visit [IRS.gov/DUTReply](https://irs.gov/DUTReply) and enter access code 595f6474b8.



Scan here to reply and upload documentation

Denial or revocation of United States passport

The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit [IRS.gov/Passports](https://irs.gov/Passports) or read Publication 594, The IRS Collection Process.

Payment options

Pay online or by phone using the Electronic Federal Tax Payment System (EFTPS). Enroll at [IRS.gov/EFTPS](https://irs.gov/EFTPS). Once enrolled, you can also schedule payments and receive email notifications.

If you plan to mail a payment, consider the electronic options at [IRS.gov/Payments](https://irs.gov/Payments) first. If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/TempCollectionDelay](https://irs.gov/TempCollectionDelay)

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If we don't hear from you

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights).

If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

Additional information

- Visit IRS.gov/CP504B
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 1660, Collection Appeal Rights
- For tax forms, instructions, and publications, visit IRS.gov/Forms or call 800-TAX-FORM (800-829-3676).
- Review the enclosed IRS Collection Process (Publication 594).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to EFTPS.gov.
- You can contact us by mail at the following address. Be sure to include your employer ID number, the tax year, and the form number you are writing about.
 Internal Revenue Service
 Ogden, UT 84201-0039
- Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes contact other persons for information you haven't been able to provide, to verify information we've received, or to take collection action against your property held by third parties (through a levy or seizure). 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're seeking. We intend to contact other persons during that period beginning December 5, 2025, and ending one year later, on December 6, 2026. You have the right to request a list of those contacted by calling or writing us or asking us during a personal interview.

- Keep this notice for your records.

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

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Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit [IRS.gov/Penalties](#) to learn more.

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Failure to pay (Internal Revenue Code Section 6651)

We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.

Note: The penalty amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total Failure to Pay penalty charges.

Date to which penalty accrued	Number of months (full or partial) to which penalty applies	Unpaid tax amount	Penalty rate	Penalty amount
11/01/2025	50	\$3,651.26	0.5%	\$912.81
Total failure to pay				\$912.81

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Interest (Internal Revenue Code Section 6601)

We're required by law to charge interest when you don't pay your liability on time. Unlike penalties, we can't reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit [IRS.gov/Interest](https://www.irs.gov/Interest) for more information.

Note: The interest amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total interest charges.

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
02/01/2021 - 06/30/2021	149	\$3,651.26	3.0%	0.012321362	\$44.99
06/30/2021 - 12/31/2021	184	\$3,696.25	3.0%	0.015237592	\$56.32
12/31/2021 - 03/31/2022	90	\$3,752.57	3.0%	0.007424381	\$27.86
03/31/2022 - 06/30/2022	91	\$3,780.43	4.0%	0.010021943	\$37.89
06/30/2022 - 09/30/2022	92	\$3,818.32	5.0%	0.012681615	\$48.42
09/30/2022 - 12/31/2022	92	\$3,866.74	6.0%	0.015236961	\$58.92
12/31/2022 - 06/30/2023	181	\$3,925.66	7.0%	0.035318388	\$138.65
06/30/2023 - 09/30/2023	92	\$4,064.31	7.0%	0.017798686	\$72.34
09/30/2023 - 11/20/2023	51	\$4,136.65	8.0%	0.011239552	\$46.49
11/20/2023 - 12/31/2023	41	\$4,803.85	8.0%	0.009025806	\$43.36
12/31/2023 - 06/30/2024	182	\$4,847.21	8.0%	0.040578776	\$196.69
06/30/2024 - 12/31/2024	184	\$5,043.90	8.0%	0.041033724	\$206.97
12/31/2024 - 06/30/2025	181	\$5,250.87	7.0%	0.035318388	\$185.45
06/30/2025 - 10/20/2025	112	\$5,436.32	7.0%	0.021709692	\$118.02
Total Interest					\$1,282.37