

Return the voucher on this page with Form 12153 to request a Collection Due Process (CDP) hearing.

Do not use the voucher below to send in a payment. Send payments only to the address shown on the voucher on the Account Information page of this notice.

If you would like to send in a payment and also request a CDP hearing, then you must mail them separately. Your CDP hearing request must be sent to the address below, and your payment must be sent to the address shown on the voucher on the Account Information page of this notice.

CDP Hearing Request

Cut below and return this voucher with Form 12153. Do not send in a payment with this voucher.

CP-90C

Your Telephone Number:

() -

Best Time to Call

 AM PM

[TIN]

Amount you owe:
Less payments not
included
Adjusted amount

SERVICE CENTER ADDRESS

TAXPAYER NAME / ADDRESS

CERTIFIED MAIL

Collection Assistance:

1-800-829-####
(Asistencia en español
disponible)

Caller ID:

Notice of levy and notice of your right to a hearing

Amount due immediately: [\$999.99]

We have issued a notice of levy to collect your unpaid federal tax. We issued this levy because we still haven't received a full payment despite sending you several notices about your overdue taxes. This letter is also your notification of your right to request an Appeals hearing (under Internal Revenue Code (IRC) Section 6330(f)).

Because you are a federal contractor, you were not given the right to a pre-levy hearing (Internal Revenue Code section 6330). However, you can appeal the levy of your assets by requesting a Collection Due Process hearing within 30 days from the date of this notice.

What you need to do immediately

Pay immediately

To prevent additional action against your asset property, send us the amount due of [\$999.99] immediately. Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment. Send us your payment along with the payment voucher on the next page using the envelope provided.

The amount due includes tax, penalties, and interest you still owe. It may have been reduced by any credits and payments we've received since we sent our last notice to you. Penalty and interest charges continue to increase until the total amount you owe is paid in full. These charges are known as statutory additions and are explained on the next page.

If you have recently paid this amount, or if you can't pay it, call us immediately using the telephone number shown at the top of this letter to discuss your options.

Right to request a Collection Due Process hearing

You have the right to appeal this levy under Internal Revenue Code Section 6330. If you would like to make this appeal, complete the voucher found on page 1 of this notice and the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing. Send them both to the address shown on the voucher so we receive them within 30 days of the date of this notice. Even if you request a hearing, we can file a Notice of Federal Tax Lien on your property at any time, if we haven't already done so. You must complete, sign, and return the Form 12153 and voucher to the address listed on the voucher within 30 days to preserve your right to contest an Appeals' decision in the U.S. Tax Court.

If we don't hear from you

If you don't pay the amount due, or make alternative arrangements to pay, we may take additional enforced collection action against your property or your rights to property. Property includes:

- Wages, real estate commissions and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social Security benefits.

ACCOUNT INFORMATION

[TP NAME]			[TIN]		
Form Number	Tax Period	Assessed Balance	Statutory Additions		Amount You Owe
			Paying Late Penalty	Interest	

Payment Voucher

Cut below and use this voucher to send in your payment. This voucher is for payments only.

CP-90C

Your Telephone Number:

() ____ - ____

Best Time to Call

____ AM ____ PM

[TIN]

Amount you owe:
Less payments not
included
Adjusted amount

SERVICE CENTER ADDRESS

TAXPAYER NAME / ADDRESS

OCR SCANLINE

ACCOUNT INFORMATION

[TP NAME]

[TIN]

Form Number	Tax Period	Assessed Balance	Statutory Additions		Amount You Owe
			Paying Late Penalty	Interest	

Payment Voucher

Fold here and return this page with your payment. Be sure the address information appears in the window of the attached envelope when you return your payment. This page is for payments only.

CP-90C

Your Telephone Number:

() ____ - ____

Best Time to Call

____ AM ____ PM

[TIN]

Amount you owe:
Less payments not
included
Adjusted amount

SERVICE CENTER ADDRESS

TAXPAYER NAME / ADDRESS

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. Beginning 10 days after we issue an Intent to Levy (or seize your assets) Notice, the penalty increases to 1.0% for each month the tax remains unpaid. We count part of a month as a full month. (Internal Revenue Code Section 6651)

Removal or reduction of penalties

We understand that circumstances—such as economic hardship, 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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We'll review your statement 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'll remove the penalty if you meet the following criteria:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You 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 service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call **1-800-829-3676**

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable (Internal Revenue Code Section 6601).

Additional information

- Visit www.irs.gov/cp90c.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX FORM (1-800-829-3676)
- For more information on late payments, search "filing late and/or paying late" at www.irs.gov.
- Review the enclosed documents:
 - Request for a Collection Due Process or Equivalent Hearing (Form 12153)
 - IRS Collections Process (Publication 594)
 - Collection Appeal rights (Publication 1660)
- 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 same information about your joint account. Please note: Only pay the amount due once

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