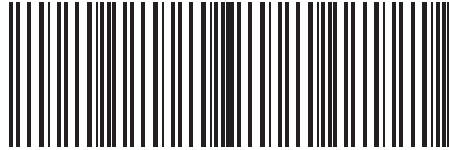




Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038



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FIRST N. LASTNAME
555 AVENUE ST
ANYTOWN NM 55555



XXXXXX

	SB
Notice	CP504B
Tax period	December 31, 2018
Form number	1065
Notice date	May 20, 2019
Employer ID number	XX-XXXXXXX
To contact us	Phone 800-829-0115
Your Caller ID	XXXXXX

Page 1 of 5



XXXXXXXXXXXX

Notice of intent to seize (levy) your property or rights to property Amount due immediately: \$1,206.92

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 December 31, 2018 (Form 1065). 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 \$1,206.92 you owe.

Billing Summary	
Amount you owed	\$1,200.00
Interest charges	6.92
Amount due immediately	\$1,206.92

Continued on back...



FIRST N. LASTNAME
555 AVENUE ST
ANYTOWN NM 55555

Notice	CP504B
Notice date	May 20, 2019
Employer ID number	XX-XXXXXXX

Payment

- Make your check or money order payable to the United States Treasury.
- Write your employer ID number (XX-XXXXXXX), the tax period (December 31, 2018), and the form number (1065) on your payment and any correspondence.

Amount due immediately

\$1,206.92

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0202



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	SB
Notice	CP504B
Tax period	December 31, 2018
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Employer ID number	XX-XXXXXXX
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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 \$1,206.92 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 www.eftps.gov.

If you disagree with the amount due

Call us at 800-829-0115 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

Payment options**Pay now electronically or by phone**

The Electronic Federal Tax Payment System (EFTPS) is a free payment service for paying taxes online or by phone. To use EFTPS, you must enroll online at www.eftps.gov (registration may take up to 7 business days to take effect). When you use the EFTPS website, you can:

- Receive instant confirmation of your payment
- Access payment history to review previous payments
- Schedule payments up to 365 days in advance
- Cancel a payment before the scheduled date
- Make a payment 24 hours a day, 7 days a week
- Authorize your financial institution or authorized third party (such as an accountant or payroll provider) to schedule payments for you.

You may also be able to pay by debit or credit card for a small fee, depending on the type of tax you owe. To see all of our payment options, visit www.irs.gov/payments.

	SB
Notice	CP504B
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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 800-829-0115 or send us a Collection Appeal Request (Form 9423) to the address at the top of the notice within 30 days from the date of this notice. Note: The (CAP) is different from the Collection Due Process (CDP) Program. Please call 800-829-0115 if you have questions about either of these programs. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

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 \$52,000 that has been assessed and for which a Notice of Federal Tax Lien has been filed and all administrative remedies under IRC Section 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 \$52,000 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 of the United States. Additional information on passport certification is available at www.irs.gov/passports.

Payment options**Pay now electronically or by phone**

The Electronic Federal Tax Payment System (EFTPS) is a free payment service for paying taxes online or by phone. To use EFTPS, you must enroll online at www.eftps.gov (registration may take up to 7 business days to take effect). When you use the EFTPS website, you can:

- Receive instant confirmation of your payment
- Access payment history to review previous payments
- Schedule payments up to 365 days in advance
- Cancel a payment before the scheduled date
- Make a payment 24 hours a day, 7 days a week
- Authorize your financial institution or authorized third party (such as an accountant or payroll provider) to schedule payments for you.

You may also be able to pay by debit or credit card for a small fee, depending on the type of tax you owe. To see all of our payment options, visit www.irs.gov/payments.

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Payment options—continued

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on how to apply for installment agreements and online payment agreements. You can also call us at 800-829-0115 to discuss your options. Small businesses that owe \$25,000 or less in assessed tax, penalties, and interest can also apply online for an In-Business Trust Fund Express installment agreement at www.irs.gov/paymentplan.

Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. For more information, visit www.irs.gov/offers.

Payment history

If you made payments through EFTPS, you can log on to your EFTPS account online to review payments you made by phone or online. If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice. If you think we made a mistake, call 800-829-0115 to review your account.

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.

Interest charges

We are required by law to charge interest when you do not 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)

Description	Amount
Total interest	\$6.92

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-0115.

Period	Interest Rate
Beginning April 1, 2018	5%

	SB
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Additional information



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- Visit www.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 www.irs.gov 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 www.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 84201-0038
 - Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
 - Keep this notice for your records.
- If you need assistance, please don't hesitate to contact us.