







Notice	CP92
Notice date	Month, X 20XX
Social Security number	XXX-XX-XXXX
Page 3 of 5	

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



xxxxxx

About Federal Tax Liens – **continued**

Once the lien's notice to creditors has been filed, it may appear on your credit report and may harm your credit rating or make it difficult for you to get credit (such as a loan or credit card). It cannot be released until your bill, including interest, penalties, and fees, is paid in full, we accept a bond guaranteeing payment of the amount owed, or we determine that you don't owe or the liability is reduced to zero. The lien's notice to creditors may be withdrawn under certain circumstances.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 \$52,000 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 \$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 the United States. Additional information on passport certification is ava Hable at [www.irs.gov/passports](http://www.irs.gov/passports).

**If we don't hear from you**

If you don't call us immediately, pay the amount due, or request a hearing by Month XX, 20XX, we may seize (levy) your property or your rights to property.

Property includes:

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

**Your billing details**

Tax period ending	Form number	Amount you owed	Additional interest	Additional Penalty	Total
Month XX, 20XX	1040	\$193.30	\$17.89	\$29.98	\$241.17

**Penalties**

We are required by law to charge any applicable penalties.



Notice	CP92
Notice date	Month, X 20XX
Social Security number	XXX-XX-XXXX
Page 4 of 5	

---

Penalties – **continued**

**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 800-829-7650 . (Internal Revenue Code Section 6651)

---

**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 or reduction 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](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).



Notice	CP92
Notice date	Month, X 20XX
Social Security number	XXX-XX-XXXX
Page 5 of 5	

---

**Interest charges**



xxxxxxx

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 800-829-7650.

---

**Additional information**

- Visit [www.irs.gov/cp92](http://www.irs.gov/cp92)
  - For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).
  - Review the enclosed documents:
    - IRS Collection Process (Publication 594)
    - Collection Appeal Rights (Publication 1660)
    - Request for a Collection Due Process Hearing (Form 12153)
  - Keep this notice for your records.
- If you need assistance, please don't hesitate to contact us.