



Department of Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

Notice	CP504
Tax Year	2014
Notice date	December 16, 2014
Social Security number	[REDACTED]
To contact us	Phone [REDACTED]
Your Caller ID	[REDACTED]

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Notice of Intent to Levy

Amount due immediately: [REDACTED]

This is a notice of intent to seize ("levy") your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040). If you don't call us immediately or pay the amount due, we may seize ("levy") your property or rights to property (including any state tax refunds) and apply it to the [REDACTED] you owe.

Billing Summary

Tax you owe	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due immediately	[REDACTED]

What you need to do immediately

Pay immediately

- Pay the amount due of [REDACTED]. If you fail to pay by January 26, 2015, interest will increase and additional penalties may apply. If you don't pay by January 26, 2015, we may seize ("levy") your property or rights to property (including any state tax refunds). **You can pay online now at www.irs.gov/directpay.**

Continued on back...



[REDACTED]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2014), and the form number (1040) on your payment and any correspondence.

Amount due immediately

[REDACTED]

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

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What you need to do immediately—
continued

Pay immediately—**continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/Payments for more information about:
 - Credit and debit card payments
 - Electronic payments
 - Installment and payment plans:
 - Automatic deductions from your bank account
 - Payroll deductions
 - [Apply online or mail Form 9465, Installment Agreement Request.]
 - Offer in Compromise- To see if you qualify for an offer, visit the Offer in Compromise Pre-Qualifier tool at www.irs.gov/Individuals/Offer-in-Compromise-1.

Or, call us at 1-800-XXX-XXXX to discuss your options.]

If you need to pay your tax debt over time, we encourage you to apply for a Direct Debit Installment Agreement. These agreements save you time and money by having your monthly payment automatically withdrawn from your bank account. There are no checks to write and mail and these agreements have a reduced user fee.

[Apply for a payment plan using the Online Payment Agreement application at: www.irs.gov and search "online-payment".]

[Apply for a payment plan by completing Form 433-F prior to calling us at 1-800-XXX-XXXX. This will assist us in handling your call more efficiently.]

[By setting up an agreement online now, you may be able to avoid the filing of a Notice of Federal Tax Lien, if one hasn't already been filed. If a Notice of Federal Tax Lien has been filed, certain taxpayers may request the notice be withdrawn after establishing a Direct Debit Installment Agreement. For more information on liens, visit: www.irs.gov and search "federal tax lien".]

If you already paid your balance in full or believe we haven't credited a payment to your account, please call 1-800-XXX-XXXX, and have your payment information available to review with us. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation, including proof of payment.

If we don't hear from you

- If you don't pay or make payment arrangements by [REDACTED] we may seize ("levy") your property (including any state tax refund).
- Property and your rights to property include:
 - Wages, real estate commissions, and other income
 - Bank Accounts
 - Personal assets (e.g., your car and home)
 - Social Security Benefits
- This is your **Notice of Intent to Levy**. (Internal Revenue Code section 6331(d)).
- If you don't pay the amount due or call us to make payment arrangements, we may file a notice of Federal Tax Lien in your property at any time, if we haven't already done so.
- If the lien is filed, you may find it difficult to sell or borrow against your property. The Notice of federal Tax Lien would also appear on your credit report—which may harm your credit rating—and your creditors would also be publicly notified that the IRS has priority to seize your property.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
<p>Total failure-to-pay</p> <p>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 this notice, the penalty increases to 1.0% for each month the amount remains unpaid. We count part of a month as a full month. (Internal Revenue Code section 6651)</p> <p>For a detailed calculation of your penalty charges, call 1-800-829-0922.</p>	[REDACTED]

Contact information



If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2014), and the form number (1040) on any correspondence.

a.m. a.m.
 p.m. p.m.

Primary phone Best time to call Secondary phone Best time to call

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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.

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 remove or reduce (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe removal or reduction is appropriate.
- Sign your statement, and mail it to us with any supporting documents. We will 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 will remove the penalty if you meet the following criteria:

- If you sent a written request to the IRS for written advice on a specific issue
- You gave us complete 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 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 1-800-829-8374.

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)

Description	Amount
Total interest	██████████

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-0922.

Period	Interest rate
October 1, 2013–June 30, 2013	7%
July 1, 2013–December 31, 2013	8%
January 1, 2014–March 31, 2014	7%
April 1, 2014–June 30, 2014	6%
July 1, 2014–September 30, 2014	5%
October 1, 2014–December 31, 2014	6%
Beginning January 1, 2015	5%

Additional information

- Visit www.irs.gov/cp504.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/directpay.
- Review the enclosed document: IRS Collection Process (Publication 594)
- Generally, we deal directly with taxpayers or their authorized representatives. Sometimes, however, it's necessary for us to speak with other people, such as employees, employers, banks, or neighbors to gather the information we need about a taxpayer's account. You have the right to request a list of individuals we've contacted in connection with your account at any time.
- 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.