



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0030

|                    |                    |
|--------------------|--------------------|
|                    | WI                 |
| Notice             | CP504              |
| Tax year           | 2017               |
| Notice date        | September 2, 2019  |
| Taxpayer ID number |                    |
| To contact us      | Phone 800-829-0922 |
| Your Caller ID     | 403562             |

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MATTHEW J BOSSARD

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

### Amount due immediately: \$5,038.50

This is a notice of intent to 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, 2017 (Form CIVPEN). 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 \$5,038.50 you owe.

#### Billing Summary

|                               |                   |
|-------------------------------|-------------------|
| Amount you owed               | \$5,000.00        |
| Interest charges              | 38.50             |
| <b>Amount due immediately</b> | <b>\$5,038.50</b> |

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MATTHEW J BOSSARD

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## Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number ( ), the tax year (2017), and the form number (CIVPEN) on your payment and any correspondence.

**Amount due immediately**

**\$5,038.50**

INTERNAL REVENUE SERVICE  
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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 \$5,038.50 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 mail a check or money order with the attached payment stub. **You can pay online now at [www.irs.gov/payments](http://www.irs.gov/payments).**

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial condition has not changed, you don't need to do anything.

### If you disagree with the amount due

Call us at 800-829-0922 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.

|                           |                   |
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## 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 can levy your state tax refund. We may also 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:

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

### 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 800-829-0922 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 800-829-0922 if you have any 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](http://www.irs.gov/passports).

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## Payment options

### Pay electronically

We offer secure payment options so you can pay online, by phone, or using your mobile device and the IRS2Go app. You can pay from your bank account free of charge or by debit or credit card for a fee charged by the card processors, not the IRS. Visit [irs.gov/payments](https://irs.gov/payments) to view all your options.

### Set up a payment plan

If you can't pay the full amount you owe, pay as much as you can now and make arrangements with us to pay over an extended time. You may be able to set up a payment plan including an installment agreement. Visit [irs.gov/opa](https://irs.gov/opa) to apply.

### Consider an offer in compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. You can use the Offer in Compromise Pre-Qualifier tool at [irs.gov/oic](https://irs.gov/oic) to see if you qualify and calculate a preliminary offer amount. Visit [irs.gov/payments/offer-in-compromise](https://irs.gov/payments/offer-in-compromise) for more information about this program.

### View your account information

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit [irs.gov/account](https://irs.gov/account) to view your account online.

## 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         |
|-----------------------|----------------|
| <b>Total interest</b> | <b>\$38.50</b> |

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

## Tax interest rates

| Period                            | Interest Rate |
|-----------------------------------|---------------|
| January 1, 2017 to March 31, 2018 | 4%            |
| Beginning April 1, 2018           | 5%            |

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## Additional information

- Visit [www.irs.gov/cp504](http://www.irs.gov/cp504)
  - 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/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (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/payments](http://www.irs.gov/payments).
  - Review the enclosed document: IRS Collection Process (Publication 594).
  - You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.  
Internal Revenue Service  
Fresno, CA 93888-0025
  - 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.