



IRS Department of the Treasury
Internal Revenue Service
PO BOX 145566
CINCINNATI OH 45250-5566

Notice Number: CP 90
Notice Date: FEB. 6, 2012
Social Security Number: [REDACTED]

71617617928298597038

Collection Assistance:

1-800-829-3903

*(Asistencia en español
disponible)*

Caller ID: 795 [REDACTED]



[REDACTED]
LOS ANGELES CA 90045-[REDACTED]

001500

Final Notice
Notice Of Intent To Levy And Notice Of Your Right To A Hearing
PLEASE RESPOND IMMEDIATELY

We previously asked you to pay the federal tax shown on the next page, but we haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to appeal under IRC Section 6330.

We may also file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request an appeals hearing within 30 days from the date of this letter, we may take your property, or rights to property. Property includes real estate, automobiles, business assets, bank accounts, wages, commissions, social security benefits, and other income. We've enclosed Publication 594, which has more information about our collection process; Publication 1660, which explains your appeal rights; and Form 12153, which you can use to request a Collection Due Process hearing with our Appeals Office. To preserve your right to contest Appeals' decision in the U.S. Tax Court, you must complete, sign, and return Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today.

- Make your check or money order payable to United States Treasury.
- Write your Social Security Number on your payment.
- Send your payment and the attached payment voucher to us in the enclosed envelope. The amount you owe is shown on the next page.

If you have recently paid this tax or you can't pay it, call us immediately at the above telephone number and let us know.

The assessed balance may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Penalty and interest charges continue to accrue until you pay the total amount in full. We detail these charges, known as Statutory Additions, on the following pages.

Enclosures:
Copy of this notice
Pub 594, IRS Collection Process
Pub 1660, Collection Appeal Rights
Form 12153, Request for a Collection Due Process Hearing
Envelope

CP 90 (Rev. 07-2008)

ACCOUNT INFORMATION

Form Number	Tax Period	Assessed Balance	Statutory Additions		Amount You Owe
			Paying Late Penalty	Interest	
CVL PEN	SEP. 30, 2006	\$38,531.12	\$.00	\$132.92	\$38,664.04
CVL PEN	DEC. 31, 2006	\$54,022.75	\$.00	\$186.35	\$54,209.10



001500

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.

SB W CP -90

Your Telephone Number:

Best Time to Call

Amount you owe: \$92,873.14
 Less payments not included
 Adjusted amount

() _____ - _____

_____ AM _____ PM

Internal Revenue Service
 PO BOX 145566
 CINCINNATI OH 45250-5566

LOS ANGELES CA 90045-2



Explanation of Penalties and Interest

Penalty and Interest

The penalty and/or interest charges on your account are explained below. If you want a more detailed explanation of your penalty and interest, please call the telephone number shown earlier in this notice/letter.

Paying Late - IRC Section 6651(a)(2), (a)(3) and (d)(1)

We charge a late payment penalty of $\frac{1}{2}\%$ of the tax owed for each month or part of a month that the tax remains unpaid from the due date, up to a maximum of 25% of the tax due. The $\frac{1}{2}\%$ increases to 1% for each subsequent month or part of the month if the tax remains unpaid 10 days after we issue a notice of intent to levy.

Interest - IRC Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on underpaid estimated taxes for individuals or corporations.

Corporate Interest – We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (employment) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment of tax amounts you owe over \$100,000, minus your timely payments and credits.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest. In some cases we may ask you to pay the tax in full before we remove or reduce the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- You wrote to the IRS and asked for advice on a specific issue,
- You gave us complete and accurate information,
- We wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- You followed our written advice in the manner we outlined, and
- You were penalized for following the written advice.

To have the penalty removed because of erroneous written advice from IRS, you should:

- Complete Form 843, Claim for Refund and Request for Abatement,
- Request that the IRS remove the penalty, and
- Send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from IRS.

The three documents you must attach to your Form 843 are:

- A copy of your original request for advice from the IRS,
- A copy of the erroneous written advice from the IRS, and
- A notice (if any) showing the penalty we charged and you now want us to remove.



IRS Department of the Treasury
Internal Revenue Service
 PO BOX 145566
 CINCINNATI OH 45250-5566



7161 7617 9282 9859 7038

001500.934281.0015.001 3 MB 0.654 2566



LOS ANGELES CA 90045-



001500

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 -90

Your Telephone Number:

() _____ - _____

Best Time to Call

_____ AM _____ PM

Amount you owe:
 Less payments not
 included
 Adjusted amount

\$92,873.14

Internal Revenue Service
 PO BOX 145566
 CINCINNATI OH 45250-5566

LOS ANGELES CA 90045-

