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IRS Notice CP504

IRS
Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0030

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[redacted]
%CHOICE TAX RELIEF INC
18560 VIA PRINCESSA STE 220
SANTA CLARITA CA 91387-8335

September 1, 2025

006166

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: [redacted]

As of September 1, 2025, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you don't make your payment now, we'll consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: $181,686.94

Payment must be received immediately.

What You Need To Do Immediately

Gather this information

- Your taxpayer ID number
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

Pay directly online from your bank account

1. Go to IRS.gov/DirectPay
2. Select "Make a Payment"
3. Enter the following options:
   - **Reason for Payment:** Balance Due
   - **Apply Payment To:** Income Tax - Form 1040EZ
   - **Tax Period for Payment:** 2016
4. Follow the instructions to verify your identity and submit secure bank information.
5. Submit your secure payment

Scan here to find information to direct-pay

Consequences If You Don't Pay Immediately

- We may **levy your income and bank accounts,** as well as **seize your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends or state tax refunds.
- We can **file a Notice of Federal Tax Lien,** notifying your creditors we have a claim (lien) against all your property.
- The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having a seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit IRS.gov/Passports or read Publication 594, The IRS Collection Process.

Other Options

If you don't wish to pay directly online from your bank account, you may...

Pay online by card (additional fees apply)

1. Go to IRS.gov/Payments or scan the QR code on page 1
2. Select "Pay Your Taxes by Debit or Credit"
3. Select an IRS-cleared payment processor
4. Pay through the payment processor's website

Pay by check or money order

1. Make your check or money order payable to the "United States Treasury"
2. Write your taxpayer ID number XXX-XX-[redacted] on your payment
3. Mail your check or money order with the payment stub

Pay your balance over time

1. If you can't pay the total amount due, pay as much as you can now and visit IRS.gov/OPA to set up a payment plan
2. Alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit IRS.gov/Payments

When you pay by check, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Your payment must be received within 21 calendar days of the date of this notice (10 business days if the amount you owe is $100,000 or more) to avoid additional penalty and interest charges.

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.

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 or 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.

Other Options — **continued**

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 833-678-7020 or send us a Collection Appeals Request (Form 9423). Call 833-678-7020 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit IRS.gov/Compliance/Appeals.

Send us your documents using the Documentation Upload Tool **within 30 days from the date of this notice.**

To use the tool, scan the QR Code below or visit IRS.gov/DUTReply and enter access code [redacted].

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Scan here to reply and upload documentation

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest[1]	Failure-to-pay penalty[2]	
2016	1040EZ	$148,523.70	$33,163.24	$0.00	
Amount Due Immediately					**$181,686.94**

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe $100,000 or more).

- Visit IRS.gov/Account to view online billing details.
- If you can't create an online account, call 833-678-7020 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651

Scan here to login to your online account

IRS Help

For more information about this notice, visit IRS.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 833-678-7020.

Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes contact other persons for information you haven't been able to provide, to verify information we've received, or to take collection action against your property held by third parties (through a levy or seizure). We intend to contact other persons such as a neighbor, a bank, an employer, or employees. When we contact other persons, we generally need to tell them limited information, such as your name.

The law prohibits us from disclosing more information than is necessary to obtain or verify the information we're seeking. We intend to contact other persons during the period beginning 10/17/2025, and ending one year later, on 10/18/2026. You have the right to request a list of those contacted by calling or writing us or asking us during a personal interview.

Taxpayer Rights and Sources of Assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit IRS.gov/Taxpayer-Bill-Of-Rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit TaxpayerAdvocate.IRS.gov or call 877-777-4778.

Scan here to view the Taxpayer Advocate Website

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to TaxpayerAdvocate.IRS.gov/LITCMap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at IRS.gov/Forms; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

Interest (Internal Revenue Code Section 6601)

We're required by law to charge interest when you don't pay your liability on time. Unlike penalties, we can't reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit IRS.gov/Interest for more information.

Note: The interest amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total interest charges.

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Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
04/15/2017 - 06/30/2017	76	$99,759.60	4.0%	0.008363088	$834.30
06/30/2017 - 09/18/2017	80	$100,593.90	4.0%	0.008805182	$885.75
09/18/2017 - 12/31/2017	104	$102,586.85	4.0%	0.011461825	$1,175.83
12/31/2017 - 03/31/2018	90	$103,762.68	4.0%	0.009911268	$1,028.42
03/31/2018 - 06/30/2018	91	$104,791.10	5.0%	0.012542910	$1,314.39
06/30/2018 - 12/31/2018	184	$106,105.49	5.0%	0.025524053	$2,708.24
12/31/2018 - 03/31/2019	90	$108,813.73	6.0%	0.014903267	$1,621.68
03/31/2019 - 06/30/2019	91	$110,435.41	6.0%	0.015070101	$1,664.27
06/30/2019 - 12/31/2019	184	$112,099.68	5.0%	0.025524053	$2,861.24
12/31/2019 - 06/30/2020	182	$114,960.92	5.0%	0.025173319	$2,893.95
06/30/2020 - 12/31/2020	184	$117,854.87	3.0%	0.015195647	$1,790.88
12/31/2020 - 04/15/2021	105	$119,645.75	3.0%	0.008667126	$1,036.98
04/15/2021 - 06/30/2021	76	$119,882.73	3.0%	0.006265868	$751.17
06/30/2021 - 12/31/2021	184	$120,633.90	3.0%	0.015237592	$1,838.17
12/31/2021 - 03/31/2022	90	$122,472.07	3.0%	0.007424381	$909.28
03/31/2022 - 06/30/2022	91	$123,381.35	4.0%	0.010021943	$1,236.52
06/30/2022 - 09/30/2022	92	$124,617.87	5.0%	0.012681615	$1,580.36
09/30/2022 - 12/19/2022	80	$126,198.23	6.0%	0.013236440	$1,670.42
12/19/2022 - 12/31/2022	12	$148,768.70	6.0%	0.001974387	$293.73
12/31/2022 - 06/30/2023	181	$149,062.43	7.0%	0.035318388	$5,264.64
06/30/2023 - 09/30/2023	92	$154,327.07	7.0%	0.017798686	$2,746.82
09/30/2023 - 12/31/2023	92	$157,073.89	8.0%	0.020366804	$3,199.09
12/31/2023 - 06/30/2024	182	$160,272.98	8.0%	0.040578776	$6,503.68
06/30/2024 - 12/31/2024	184	$166,776.66	8.0%	0.041033724	$6,843.47
12/31/2024 - 05/20/2025	140	$173,620.13	7.0%	0.027210361	$4,724.27
05/20/2025 - 06/30/2025	41	$178,099.40	7.0%	0.007893249	$1,405.78
06/30/2025 - 09/01/2025	63	$179,505.18	7.0%	0.012154304	$2,181.76
Total Interest					**$60,965.09**

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IRS

Payment

[redacted]
%CHOICE TAX RELIEF INC
18560 VIA PRINCESSA STE 220
SANTA CLARITA CA 91387-8335

Notice	CP504
Notice Date	September 1, 2025
TIN	XXX-XX-[redacted]

- Make your check or money order payable to the "United States Treasury".
- On the memo line write your Taxpayer Identification Number (XXX-XX-[redacted], the tax year (2016), and form number (1040EZ).
- Mail this payment stub with your check or money order.

Amount Due Immediately
$181,686.94

Amount Due Immediately

INTERNAL REVENUE SERVICE
P.O. BOX 1235
CHARLOTTE, NC 28201-1235

XXXXX[redacted]WK [redacted] 30 0 201612 670 000181686194