



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
1222 SPRUCE
ROOM 9.203
ST. LOUIS, MO 63103-2818

IRS Letter 1058

[REDACTED]

1/30/2025

CERTIFIED Mail – Return Receipt

Final Notice
Please Respond Immediately
Notice of Intent to Levy and Your Right to a Collection Due Process Hearing

Why we're sending you this letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still 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 request a Collection Due Process (CDP) hearing or an Equivalent Hearing (EH) with IRS Independent Office of Appeals (Appeals) (under IRC Section 6330(a)).

What you need to do

Please pay in full today to prevent additional collection action. Make your check or money order payable to the "United States Treasury," include your taxpayer identification number on your payment. Send your payment along with a copy of this letter to the address above or pay online at [IRS.gov/payments](https://www.irs.gov/payments).

The amount you owe through 02/09/2025 is \$350,379.12. Additional penalty and interest will be charged if you pay after this date.

How to request an Appeals hearing

If you want to request an Appeals hearing, complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, or a written request with the same information as in the Form 12153 and send it to us by 3/1/2025.

If you don't request a CDP hearing by 3/1/2025 your ability to contest an Appeals decision in the U.S. Tax Court will be limited. A request received by the IRS will generally be considered timely if the request is properly addressed with correct postage and postmarked by the United States Postal Service within the 30-days from the date of this letter.

You can also fax your information to (888)274-4455 using either fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

If you send the letter after 3/1/2025, you may still be entitled to a hearing; however, your right to contest an Appeals decision in Tax Court will be limited. Refer to the enclosed Publication 1660, Collection Appeals Rights, for more information and information on the Collection Appeals Program (CAP).

What we're going to do

We may file a Notice of Federal Tax Lien (NFTL) at any time to protect the government's interest. An NFTL is a public notice to your current or future creditors that the government has a right to your current assets, and any assets you acquire after we file the NFTL until your debt is paid. Note that we can file an NFTL even if you request a hearing.

If you don't pay the amount you owe, make alternative arrangements to pay, or request a Collection Due Process Appeals hearing by 3/1/2025, we may take collection action (levy/seizure) against your property, or rights you have to property, such as:

- Wages
- Social Security benefits
- Real estate
- Automobiles
- Business assets
- Bank accounts
- Accounts receivable, and
- Other income.

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted IRC Section 7345, which requires the IRS to notify the U.S. Department of State of taxpayers certified as having seriously delinquent tax debt. The FAST Act generally prohibits the U.S. Department of State from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

Seriously delinquent tax debt means an individual's unpaid, legally enforceable federal tax debt totaling more than \$62,000 for which the IRS has filed an NFTL or issued a levy, and all administrative remedies under IRC Section 6320 have lapsed or been exhausted. If you're individually liable for tax debt (including penalties and interest) totaling more than \$62,000 and you don't pay the amount you owe, make alternate arrangements to pay or request a CDP hearing by 3/1/2025. We may still notify the U.S. Department of State that you have been certified as having a seriously delinquent tax debt. The U.S. Department of State generally won't issue or renew a passport to you after we notify them of this certification. If you currently have a valid passport, the U.S. Department of State may revoke your passport or limit your ability to travel outside the United States. You can find more information on passport certification at [IRS.gov/passports](https://www.irs.gov/passports).

Information about interest and penalty charges

• Interest – IRC Section 6601

We're 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's 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. For a detailed computation of your interest, call the contact telephone number at the bottom of this letter.

• Corporate interest - IRC Section 6621(c)

If you're a C corporation, and you underpaid your tax by more than \$100,000 for any taxable period, we charge additional interest of 2% if the full amount shown as due on a notice isn't paid within 30 days of the notice date. If you don't pay within 30 days, interest at the higher rate begins on the 31st day after the notice date. Once the additional 2% rate begins to apply, we charge the additional interest on all underpayments for that type of tax and that tax period until you pay your balance in full.

• Failure-to-pay penalty – IRC Section 6651

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the 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.

POA Copy

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% of the total tax owed.

- The due date for payment of the tax shown on a return generally is the return due date, without considering 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 from the date of the notice, the penalty for paying late increases to 1% per month.

If you are an individual or sole proprietorship and you filed your returns 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 the contact telephone number at the bottom of this letter.

Additional information

If you recently paid this tax or if you can't pay it, call us immediately at the contact telephone number at the bottom of this letter.

- Visit [IRS.gov/tbor](https://www.irs.gov/tbor) for more information about taxpayer rights.
- Visit [IRS.gov/account](https://www.irs.gov/account) or scan the QR code to view online billing details.
- If you're a low-income individual in need of someone to represent you in solving an IRS problem, visit [TaxpayerAdvocate.irs.gov/litc](https://www.irs.gov/litc) to learn more.
- You may find the following publications helpful:
 - Publication 594, The Collection Process
 - Publication 1660, Collection Appeal Rights
- Find tax forms and publication by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).



Who you can contact

Taxpayer ID number: XX-XXX [REDACTED]

Person to contact: [REDACTED]

Employee ID number: [REDACTED]

Contact telephone number: [REDACTED]

Sincerely,



[REDACTED]
REVENUE OFFICER

Enclosures:
Copy of this letter
Publication 594
Publication 1660
Form 12153

POA Copy

The table below shows the amount you owe:

Form number	Tax period	Unpaid amount from prior notices	Additional applicable penalty	Additional interest	Amount you owe
941	09/30/2021	\$2,186.02	\$0.00	\$20.69	\$2,206.71
941	06/30/2022	\$2,114.54	\$0.00	\$16.75	\$2,131.29
941	03/31/2023	\$64,354.47	\$2,240.46	\$2,320.76	\$68,915.69
941	06/30/2023	\$82,261.29	\$1,314.95	\$2,317.05	\$85,893.29
941	09/30/2023	\$62,343.96	\$1,020.65	\$1,756.04	\$65,120.65
941	06/30/2024	\$119,008.92	\$2,533.77	\$3,352.12	\$124,894.81
940	12/31/2022	\$636.01	\$12.61	\$22.35	\$670.97
940	12/31/2023	\$515.38	\$11.74	\$18.59	\$545.71
				Total	\$350,379.12