



CCP-LU [REDACTED]  
 12941 I 45  
 HOUSTON, TX 77060-1240

**CERTIFIED MAIL**

9307110756203432428478

Letter Date: 02/20/2025  
 Taxpayer Identification Number:  
 XX-XXX [REDACTED]  
 Person to Contact:  
 [REDACTED]  
 Contact Telephone Number:  
 (713) [REDACTED]  
 Employee Identification Number:  
 [REDACTED]

[REDACTED]



000256

**Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320**

Dear [REDACTED]

We filed a Notice of Federal Tax Lien on 02/20/2025 .

Type of Tax	Tax Period	Assessment Date	Amount on Lien
6721	12/31/2022	01/06/2025	10340.00
941	06/30/2024	12/09/2024	55912.42
941	09/30/2024	01/13/2025	110.48

**NOTE:** Please contact the person whose name and telephone number appears on this notice to obtain the current amount you owe. Additional interest and penalties may be increasing the amount on the lien shown above.

A lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have the right to a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we have enclosed Publication 1660, Collection Appeal Rights.

You must request your hearing by 03/31/2025 . Please complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and mail it to:

Internal Revenue Service  
 12941 I 45  
 HOUSTON, TX 77060-1240

## 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 \$62,000 for which, a Notice of Federal Tax lien has been filed and all administrative remedies under IRC 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 \$62,000 and you do not pay the amount you owe or make alternate arrangements to pay, or request a Collection Due Process hearing by 02/27/2025, 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 the United States. Additional information on passport certification is available at [www.irs.gov/passports](http://www.irs.gov/passports).

We will issue a Form 668(Z), *Certificate of Release of Notice of Federal Tax Lien*, within 30 days:

- After you pay the full amount of your debt;
- We accept a bond guaranteeing payment of the amount owed; or
- A decision is made to adjust your account (i.e., during an Appeals hearing).

We have enclosed Publication 1450, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,



Director, Specialty Collections

### Enclosures:

Publication 594, *The Collection Process*  
Publication 1450, *Instructions on Requesting a Certificate of Release of Federal Tax Lien*  
Publication 1660, *Collection Appeal Rights*  
Form 668 (Y)(C), *Notice of Federal Tax Lien*  
Form 12153, *Request for a Collection Due Process Hearing*