



Department of the Treasury  
Internal Revenue Service  
ACS Support  
P.O. Box 8208  
Philadelphia, PA 19101-8208

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C/O CHOICE TAX RELIEF INC  
1001 WILSHIRE BLVD # 1370  
LOS ANGELES CA 90017-2415010



## For your reference

Notice name LT38  
Notice date January 29, 2024  
Case reference number [REDACTED]  
Taxpayer ID number XXX-XX-[REDACTED]

**New quick, easy, and secure online payments**

Visit [IRS.gov/lt38](https://www.irs.gov/lt38) to avoid additional interest and applicable penalties.

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## Reminder: You have a balance due; IRS has ways to help you

During the pandemic, the IRS suspended mailing some collection notices while we continued to process tax returns and correspondence. We are resuming normal operations and providing this update on your outstanding balance to help you stay informed. This notice shows the amount you owe, including interest and penalties, and offers options to help you pay your balance. The amount below reflects any penalty relief you may have automatically received related to the suspension of notices.

Amount Due	Interest and Penalties Calculated to:
\$185,612.94	February 12, 2024

It's always in your best interest to pay in full as soon as you can to minimize interest and penalties. The IRS has information and options available to help you meet and understand your tax responsibilities.

### How to access your account: pay quickly, easily to avoid added interest, penalties

**Pay your balance online.** Visit [IRS.gov/payments](https://www.irs.gov/payments) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment. You can:

- Pay online directly from your bank account
- Pay with your credit card, debit card, or digital wallet
- Apply for a payment plan

If you can't make a payment online, you can mail us a check or money order using the payment stub at the end of this notice.



Scan here to access  
[IRS.gov/payments](https://www.irs.gov/payments)



**Did you know you can access your IRS account information online?**

Do you have an online account? If not, it is easy to create one. With your IRS Online Account you can:

- View the amount you owe and a breakdown by tax year
- Review your payment history, including pending and scheduled payments
- Access your tax records
- Go paperless for certain notices



**The IRS has options to help if you can't pay in full**

The IRS understands you may not be able to pay the full amount right now and has the following options available:

**Pay over time**

If you owe more than \$100,000 and can't pay your full balance, please call us at 800-829-3903 or complete Form 9465, Installment Agreement Request. Visit [IRS.gov/forms](https://www.irs.gov/forms) to locate instructions and download a copy of the form.

**Offer in Compromise (OIC)**

An offer in compromise lets you settle your tax debt for less than the full amount you owe. Use the OIC Pre-Qualifier tool at [IRS.gov/offers](https://www.irs.gov/offers) to see if you qualify, to calculate a preliminary offer amount, or to learn more about the program. Use of this tool does not guarantee offer acceptance.

**Temporarily delay collection**

If you're experiencing financial hardship, we may be able to temporarily delay collection until your situation improves. Visit [IRS.gov/delay](https://www.irs.gov/delay) to learn more.





## Your billing summary

Tax period ending	Form number	Amount you owed	Interest <sup>1</sup>	Failure to pay penalty <sup>2</sup>	Total
12/31/2013	1040	\$48,301.33	\$5,679.41	\$0.00	\$53,980.74
12/31/2015	1040	\$20,030.10	\$2,355.19	\$0.00	\$22,385.29
12/31/2017	1040	\$17,627.27	\$2,072.67	\$0.00	\$19,699.94
12/31/2018	1040	\$24,272.64	\$2,874.86	\$924.36	\$28,071.86
12/31/2019	1040	\$52,282.55	\$5,494.91	\$3,697.65	\$61,475.11

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Due to the temporary suspension on issuing some collection notices, the Internal Revenue Service automatically granted penalty relief of certain failure to pay penalties for tax periods ending 12/31/2020 and 12/31/2021. If you qualified for a reduction in penalties, it's already reflected in your amount due. To determine if you qualified for this penalty relief and to learn more, visit [IRS.gov/lt38](https://www.irs.gov/lt38).

For more information on penalties and interest, visit [IRS.gov/penalties](https://www.irs.gov/penalties) or [IRS.gov/interest](https://www.irs.gov/interest). Visit [IRS.gov/account](https://www.irs.gov/account) to view online billing details.

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

### Where to find more information

- Find answers to commonly asked questions about this notice and your rights and responsibilities by visiting [IRS.gov/lt38](https://www.irs.gov/lt38).
- Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).
- If you can't find the information you need online, or if you have a question about the balance owed, call 800-829-3903.
- Send us your documents using the Documentation Upload Tool by visiting [IRS.gov](https://www.irs.gov). 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.

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### Taxpayer rights and sources for assistance

- By law, all taxpayers have fundamental rights when they are interacting with the IRS. Learn more about your rights at [IRS.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights) or see IRS Publication 1, Your Rights As A Taxpayer.
- Tax professionals who are independent from the Internal Revenue Service (IRS) may be able to help you. Low Income Taxpayer Clinics (LITC) assist low-income individuals who have a tax dispute with the IRS and can assist persons who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, visit [TaxpayerAdvocate.irs.gov/litc](https://www.irs.gov/litc) or see IRS Publication 4134, Low Income Taxpayer Clinic List.



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Taxpayer rights and sources for assistance – **Continued**

- 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 and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, TAS will do everything possible to help you. Visit [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/tas) or call 877-777-4778.



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C/O CHOICE TAX RELIEF INC  
1001 WILSHIRE BLVD # 1370  
LOS ANGELES CA 90017-2415 010

Notice	LT38
Notice Date	January 29, 2024
Taxpayer ID number	XXX-XX-████



### Payment

- Make your check or money order payable to the "United States Treasury".
- Write your taxpayer ID number (XXX-XX-████) on your payment and any correspondence.

Select your payment amount:

- Pay the full amount due of **\$185,612.94 on or before February 12, 2024** to avoid future interest and applicable penalties.
- Make a partial payment of \$ \_\_\_\_\_ (enter amount)

INTERNAL REVENUE SERVICE  
P.O. BOX 219690  
KANSAS CITY, MO 64121-9690



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