Department of the Treasury
Internal Revenue Service
Mail Stop C1 6525
Kansas City MO 64999-0025

IRS Notice CP15

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

156957

July 13, 2026

Amount due: $5,000.00

We charged you a civil penalty under Internal Revenue Code Section 6702(a) for civil penalty for frivolous tax returns for 2023.

What you need to do

Pay online now at IRS.gov/Payments or scan the QR code with your mobile device.

Pay within 21 calendar days (10 business days if the amount due is over $100,000) from the date of this notice to avoid additional interest charges.

Summary	Amount
Penalty assessment	$5,000.00
Amount due	**$5,000.00**

666 - civil penalty for frivolous tax returns

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but—

A.

1. fails to include information on which the substantial correctness of the self-assessment may be judged or
2. includes information that on its face indicates that the self-assessment is substantially incorrect and

B.

1. the penalty applies when the underlying conduct in relation to filing such return is based on a position that the Internal Revenue Service has identified as frivolous (see Notice 2007-30) or
2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is $5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.

If your refund claim is pending for six months or more and the IRS has not issued a notice of claim disallowance with regard to the claim, you may file suit in the United States District Court or United States Court of Federal Claims to contest the assertion of the penalty at any time. Once the IRS issues a notice of claim disallowance, however, you must file suit in the United States District Court or The United States Court of Federal Claims within two years of the date the IRS mails a notice of disallowance to you denying the refund claim.

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit IRS.gov/Penalties to learn more.

For more information

- Find tax forms or publications at IRS.gov/Forms or calling 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, call us at 800-829-0922.

Keep this notice for your records.

156957

IRS

[redacted]
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Notice	CP15
Notice date	July 13, 2026

Amount due by **August 3, 2026** $5,000.00

Amount enclosed: ______________________

- Make your check or money order payable to the United States Treasury.
- Write your **Social Security number**, the **tax year** (2023), and "Civil Penalty" on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0150

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