



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0010

|                        |                 |
|------------------------|-----------------|
| Notice                 | CP15B           |
| Tax Year               | 2023            |
| Notice date            | August 11, 2025 |
| Social Security number | XXX-XX-XXXX     |
| To contact us          | 800-829-8374    |
| Page 1 of 3            | CAF 29H         |

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%LOGAN E ALLEC  
28368 CONSTELLATION RD STE 398  
SANTA CLARITA CA 91355-5024

We charged you a penalty for not paying employment taxes

**Amount due: \$30,813.07**

We charged you the Trust Fund Recovery Penalty (TFRP) for willfully failing to collect, account for, pay over, or otherwise evade employment taxes.

You are subject to this penalty because you were a person responsible for collecting, truthfully accounting for, or paying over employment taxes for the entity with employer ID [REDACTED] for the period ended March 31, 2023.

To avoid additional interest charges, pay the amount due by September 1, 2025.

### Billing Summary

|                                        |                    |
|----------------------------------------|--------------------|
| Prior balance                          | \$0.00             |
| Interest on previous balance           | \$0.00             |
| Trust Fund Recovery Penalty            | \$30,813.07        |
| <b>Amount due by September 1, 2025</b> | <b>\$30,813.07</b> |



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### Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (XXX-XX-XXXX), the tax year (2023), and the form number (CVL PEN) on your payment and any correspondence.

**Amount due by September 1, 2025**

**\$30,813.07**

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0010



XXXXX [REDACTED] KY [REDACTED] 55 0 202303 670 00003081307



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## What you need to do immediately

### If you agree with the penalty charge

- Pay the amount due of \$30,813.07 by September 1, 2025, to avoid additional interest charges.

### If you disagree with the penalty charge

You can file a suit for refund. To do so, you must:

- Pay the portion of the Trust Fund Recovery Penalty attributable to one employee for each quarter at issue.
- File a claim for refund on Form 843, Claim for Refund and Request for Abatement, for each quarter at issue.

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](https://www.irs.gov/dutreply) and enter access code **XXXXXX**



Scan here to reply and upload documentation.

To suspend collection of the penalty, you must file your claim for refund and make the applicable payment. You must also post a bond with us for one and a half times the balance owed (the penalty amount minus any payments made) by September 10, 2025.

## Payment options

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://www.irs.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://www.irs.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](https://www.irs.gov/account).

## If we don't hear from you

We will continue to charge interest until you pay all charges in full.

## Our authority for charging this penalty

Internal Revenue Code (IRC) Section 6672



|                        |                                                                                             |
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**Additional information**

- Visit [www.irs.gov/cp15b](http://www.irs.gov/cp15b)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



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