



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

015768.569764.84062.15012 1 AB 0.547 692



%LOGAN E ALLEC
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415

015768

Notice	SB
Tax period	CP504B
Form number	December 31, 2020
Notice date	941
Employer ID number	March 25, 2024
To contact us	Phone 833-678-7020
Your Caller ID	
Page 1 of 5	



* [REDACTED] *

Notice of intent to seize (levy) your property or rights to property

Amount due: \$102,976.63

This is a notice of intent to levy your property or rights to property. As we notified you before, our records show you have unpaid taxes for the tax period ending December 31, 2020 (Form 941). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$102,976.63 you owe.

Billing Summary

Amount you owed	\$101,741.71
Failure-to-pay penalty	296.70
Interest charges	938.22
Amount due immediately	\$102,976.63

Continued on back...



Payment

INTERNAL REVENUE SERVICE
P.O. BOX 742562
CINCINNATI, OH 45280-2562



%LOGAN E ALLEC
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415

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- Make your check or money order payable to the "United States Treasury".
- Write your employer ID number ([REDACTED]), the tax period (December 31, 2020), and the form number (941) on your payment and any correspondence.

Amount due immediately

\$102,976.63

QK [REDACTED] 01 2 202012 670 00010297663

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What you need to do immediately**If you agree with the amount due and you're not working with an IRS representative**

- Pay the amount due of \$102,976.63 immediately or we may file a Notice of Federal Tax Lien, the amount of interest will increase, and additional penalties may apply.
- Pay online or by phone or mail a check or money order with the attached payment stub. You can pay online now at efps.gov.
- When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

If you disagree with the amount due

Call us at 833-678-7020 to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

What you need to know**Notice of Intent to Levy**

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331(d)). If we don't receive the amount due within 30 days from the date of this notice, we may serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

Property or rights to property includes:

- Accounts receivable and other income
- Bank accounts
- Business assets



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What you need to know—continued



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Right to request an appeal

If you don't agree with our intent to levy or file a Notice of Federal Tax Lien, you have the right to request an appeal under the Collection Appeals Program (CAP) before the collection action takes place. Please call 833-678-7020 or send us a Collection Appeal Request (Form 9423). Note: The (CAP) is different from the Collection Due Process (CDP) Program. Please call 833-678-7020 if you have questions about either of these programs. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

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://irs.gov/dutreply) and enter access code [REDACTED]



Scan here to reply and upload documentation

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 that has been assessed and for which a Notice of Federal Tax Lien has been filed and all administrative remedies under IRC Section 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, 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 of the United States. Additional information on passport certification is available at irs.gov/passports.

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Payment options

Pay online or by phone using the Electronic Federal Tax Payment System (EFTPS). Enroll at [IRS.gov/eftps](https://irs.gov/eftps). Once enrolled, you can also schedule payments and receive email notifications.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://irs.gov/payments) first. 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://irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://irs.gov/tempcollectiondelay)

If we don't hear from you

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights).

If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

Additional information

- Visit irs.gov/cp504b
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 1660, Collection Appeal Rights
- For tax forms, instructions, and publications, visit irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Review the enclosed IRS Collection Process (Publication 594).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to eftps.gov.
- You can contact us by mail at the following address. Be sure to include your employer ID number, the tax year, and the form number you are writing about.
Internal Revenue Service
Cincinnati, OH 45999-0150
- Keep this notice for your records.

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

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.

Failure to pay

(Internal Revenue Code Section 6651)

We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.

Note: The penalty amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total Failure to Pay penalty charges.

Date to which penalty accrued	Number of months (full or partial) to which the penalty applies	Unpaid tax amount	Penalty rate	Penalty amount
03/31/2024	38	59,338.40	0.5%	11,274.30
Total Failure to Pay				\$11,274.30

Interest

(Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause.

Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.

Note: The interest amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total interest charges.

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
01/31/2021 - 06/30/2021	150	72,689.54	3.0%	0.012404567	901.68
06/30/2021 - 12/31/2021	184	73,591.22	3.0%	0.015237592	1,121.35
12/31/2021 - 03/31/2022	90	74,712.57	3.0%	0.007424381	554.69
03/31/2022 - 06/30/2022	91	75,267.26	4.0%	0.010021943	754.32
06/30/2022 - 09/30/2022	92	76,021.58	5.0%	0.012681615	964.08
09/30/2022 - 12/31/2022	92	76,985.66	6.0%	0.015236961	1,173.03
12/31/2022 - 06/30/2023	181	78,158.69	7.0%	0.035318388	2,760.44
06/30/2023 - 09/30/2023	92	80,919.13	7.0%	0.017798686	1,440.25
09/30/2023 - 12/31/2023	92	82,359.38	8.0%	0.020366804	1,677.40
12/31/2023 - 02/12/2024	43	84,036.78	8.0%	0.009442179	793.49
02/12/2024 - 03/25/2024	42	101,741.71	8.0%	0.009221584	938.22
Total Interest					\$13,078.95