



Department of the Treasury  
Internal Revenue Service  
Philadelphia, PA 19255-0030

	SB
Notice	CP523
Tax year	2020
Notice date	February 20, 2023
Taxpayer ID number	XXX-XX-████
To contact us	Phone 833-678-7020
Your Caller ID	

Page 1 of 7

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%LOGAN E ALLEC  
28368 CONSTELLATION RD STE 360  
SANTA CLARITA CA 91355-5016

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Notice of intent to levy

# Intent to terminate your installment agreement

## Payment Due Immediately \$2,100.00

You didn't pay the additional federal tax you owe. If you don't pay the additional tax due or request a Collection Appeals Program hearing within **30 days** from the date of this notice, we'll terminate your installment agreement.

### Billing Summary

Amount you owed	\$39,468.47
Failure-to-pay penalty	1,896.94
Interest charges	3,208.58
<b>Total amount due if we terminate your installment agreement and you exhaust your appeal rights</b>	<b>\$44,573.99</b>
<b>Past Due Amount Due Immediately (to prevent default of your Installment Agreement)</b>	<b>\$2,100.00</b>

Continued on back...



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## Payment

- Make your check or money order payable to the "United States Treasury".
- Write your taxpayer identification number (XXX-XX-████), the tax year (2020), and the form number (1040) on your payment and any correspondence.

Amount due immediately

**\$2,100.00**

INTERNAL REVENUE SERVICE  
P.O. BOX 1301  
CHARLOTTE, NC 28201-1301





SB

Notice	CP523
Tax year	2020
Notice date	February 20, 2023
Taxpayer ID number	XXX-XX-████

Page 2 of 7

Notice of intent to levy: Intent to terminate your installment agreement—**continued**

In addition, this notice is your notice of intent to levy. If we terminate your installment agreement and you exhaust your right to appeal the termination, then we may seek to collect the total amount of your unpaid liability, which includes any taxes, penalties, and interest, not just the unpaid installment payments.

We may levy (seize) your state income tax refund or other property or rights to property and apply the proceeds to the total amount of your unpaid liability.

**What you need to do immediately**

**If you agree but can't pay the past due amount and you're not working with an IRS representative**

- Pay the past due amount or we will terminate your installment agreement under Internal Revenue Code Section 6159(b) and after you exhaust your appeal rights the full amount you owe will be due.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at [irs.gov/payments](https://irs.gov/payments).**
- 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.
- You will receive this notice for each tax period that you owe however, the amount due to reinstate your installment agreement must be paid only one time to prevent default.





	SB
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<b>Tax year</b>	2020
<b>Notice date</b>	February 20, 2023
<b>Taxpayer ID number</b>	XXX-XX-████
<b>Page 3 of 7</b>	

**What you need to do immediately—  
continued**



004447

**If you agree but can't pay the past due amount**

Call 833-678-7020 to discuss the reason for default and provide us with your updated financial statement (Form 433-F). If we agree, you may have to pay an additional user fee of up to \$89. If you are a low income taxpayer then the restructuring fee is \$43, which may be waived or reimbursed if certain conditions apply. For more information, visit [irs.gov/lowincomestatus](https://irs.gov/lowincomestatus).

**If you disagree with the past due amount**

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

**Right to request an appeal**

You have the right to request an appeal to the IRS Independent Office of Appeals any proposed termination or termination of your installment agreement under the Collection Appeals Program. You can call 833-678-7020 or send a Collection Appeal Request (Form 9423) to the address at the top of the notice. For more information about your appeal rights, including the time frame to request an appeal, see Publication 1660 (Collection Appeal Rights).

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

**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)).

After we terminate your installment agreement and you've exhausted your appeal rights, we can levy (seize) property or rights to property if we have previously sent you a Collection Due Process (CDP) notice offering you a hearing with the IRS Independent Office of Appeals. If we haven't sent you a CDP notice, we're permitted to levy (seize) your state income tax refund and serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. Property or rights to property include but not limited to:

- Wages, real estate commissions, and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social security benefits

**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 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.



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<b>Tax year</b>	2020
<b>Notice date</b>	February 20, 2023
<b>Taxpayer ID number</b>	XXX-XX-████
<b>Page 4 of 7</b>	

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**What you need to know — continued**

**Denial or revocation of United States Passport — continued**

Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$59,000 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 \$59,000 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 the United States. Additional information on passport certification is available at [irs.gov/passports](https://irs.gov/passports).

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**Payment options**

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://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://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?

- 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)

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

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**If we don't hear from you**

Because you didn't meet the terms of the agreement, we'll terminate your installment agreement **30 days** from the date of this notice if you don't take appropriate action immediately. Based on the tax lien that has arisen as a claim against all of your property, we may also file a Notice of Federal Tax Lien (NFTL) on your property at any time, if we haven't already done so. You have a right to appeal any proposed filing of the NFTL under the Collection Appeals Program (CAP).

If we file the NFTL, it may be difficult to sell or borrow against your property. While NFTLs no longer appear on credit reports, they may still affect your ability to get credit if a potential creditor uses other resources, such as public records, to discover the NFTL.

In addition, as explained above, we have the right to levy (seize) your property if you don't pay your tax debt.



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<b>Taxpayer ID number</b>	XXX-XX-████
<b>Page 5 of 7</b>	

## Additional information

- Visit [irs.gov/cp523](https://irs.gov/cp523)
- You may find the following publications helpful:
  - Publication 1, Your Rights as a Taxpayer
  - Publication 594, The Collection Process
  - Publication 1660, Collection Appeal Rights
- For tax forms, instructions, and publications, visit [irs.gov/forms-pubs](https://irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to [irs.gov/payments](https://irs.gov/payments).
- You can contact us by mail at the address at the top of this notice. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.
- Review the enclosed IRS Collection Process (Publication 594).
- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

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

### Taxpayer Advocate Service

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

### Low Income Taxpayer Clinics

Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to [taxpayeradvocate.irs.gov/litcmap](https://taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [irs.gov/forms-pubs](https://irs.gov/forms-pubs); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.



SB

Notice	CP523
Tax year	2020
Notice date	February 20, 2023
Taxpayer ID number	XXX-XX-████

Page 6 of 7

**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](https://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
11/17/2021	6	44,711.00	0.25%	670.66
12/17/2021	1	44,042.00	0.25%	110.10
01/17/2022	1	43,342.00	0.25%	108.35
02/17/2022	1	42,642.00	0.25%	106.60
03/17/2022	1	41,942.00	0.25%	104.85
04/17/2022	1	41,242.00	0.25%	103.10
05/17/2022	1	40,542.00	0.25%	101.35
06/17/2022	1	39,842.00	0.25%	99.60
07/17/2022	1	39,142.00	0.25%	97.85
08/17/2022	1	38,442.00	0.25%	96.10
09/17/2022	1	37,742.00	0.25%	94.35
10/17/2022	1	37,042.00	0.25%	92.60
11/17/2022	1	36,342.00	0.25%	90.85
12/17/2022	1	35,642.00	0.25%	89.10
01/17/2023	1	34,942.00	0.25%	87.35
03/17/2023	2	34,242.00	0.25%	171.21
<b>Total Failure to Pay</b>				<b>\$2,224.02</b>





SB

Notice	CP523
Tax year	2020
Notice date	February 20, 2023
Taxpayer ID number	XXX-XX-████

Page 7 of 7

### 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](https://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.

004447

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
05/17/2021 - 06/14/2021	28	49,411.00	3.0%	0.002303925	113.84
06/14/2021 - 06/30/2021	16	49,524.84	3.0%	0.001315879	65.17
06/30/2021 - 07/05/2021	5	49,590.01	3.0%	0.000411026	20.38
07/05/2021 - 11/15/2021	133	49,937.47	3.0%	0.010991020	548.86
11/15/2021 - 12/15/2021	30	49,817.33	3.0%	0.002468694	122.98
12/15/2021 - 12/31/2021	16	49,240.31	3.0%	0.001315879	64.79
12/31/2021 - 01/17/2022	17	49,305.10	3.0%	0.001398179	68.94
01/17/2022 - 02/15/2022	29	48,674.04	3.0%	0.002386306	116.15
02/15/2022 - 03/15/2022	28	48,090.19	3.0%	0.002303925	110.80
03/15/2022 - 03/31/2022	16	47,500.99	3.0%	0.001315879	62.51
03/31/2022 - 04/15/2022	15	47,563.50	4.0%	0.001645097	78.25
04/15/2022 - 05/16/2022	31	46,941.75	4.0%	0.003402851	159.74
05/16/2022 - 06/15/2022	30	46,401.49	4.0%	0.003292901	152.80
06/15/2022 - 06/30/2022	15	45,854.29	4.0%	0.001645097	75.43
06/30/2022 - 07/15/2022	15	45,929.72	5.0%	0.002056766	94.47
07/15/2022 - 08/15/2022	31	45,324.19	5.0%	0.004255313	192.87
08/15/2022 - 09/15/2022	31	44,817.06	5.0%	0.004255313	190.71
09/15/2022 - 09/30/2022	15	44,307.77	5.0%	0.002056766	91.13
09/30/2022 - 10/17/2022	17	44,398.90	6.0%	0.002798199	124.24
10/17/2022 - 11/15/2022	29	43,823.14	6.0%	0.004778110	209.39
11/15/2022 - 12/15/2022	30	43,332.53	6.0%	0.004943279	214.20
12/15/2022 - 12/31/2022	16	42,846.73	6.0%	0.002633382	112.83
12/31/2022 - 01/16/2023	16	42,959.56	7.0%	0.003072911	132.01
01/16/2023 - 02/20/2023	35	42,391.57	7.0%	0.006734259	285.48
<b>Total Interest</b>					<b>\$3,407.97</b>