Department of the Treasury
Internal Revenue Service
PO BOX 145566
CINCINNATI OH 45250-5566

IRS Notice CP77

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

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July 6, 2026

We intend to seize your assets to pay your balance

You still have time to act. Pay your balance due now of $5,386.95.

What you need to do immediately

- **Pay your balance due** of $5,386.95 online at IRS.gov/Payments or scan the QR code to the right. You can make payment arrangements online at IRS.gov/PaymentPlan.
- If you prefer, mail us your payment using the stub at the end of this notice.
- If you can't pay immediately, call us at 800-829-3903 to discuss your options.
- If you want to appeal the proposed seizure or challenge any future seizures to collect this balance due, you must request a Collection Due Process (CDP) hearing by **August 5, 2026**.
- If you think we haven't credited a payment to your account, send proof to the address at the top of this notice.

If you don't respond

If you don't pay the amount due or make payment arrangements by **August 5, 2026:**

- We can garnish your wages, Alaska Permanent Fund Dividends, Social Security benefits or any other income being received as well as collect from bank accounts, business assets, state tax refunds or personal assets you may hold including your car and home.
- We may file a Notice of Federal Tax Lien (NFTL) which publicly notifies potential lenders that the IRS has a lien against your property. It can't be released until you pay your bill, including interest, penalties, and fees, in full or until we can no longer legally collect your debt. Find more information about tax liens at IRS.gov/TaxLien.
- **Denial or revocation of United States passport**
  The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit IRS.gov/Passports or read Publication 594, The IRS Collection Process.

Your appeal rights

You have the right to request a Collection Due Process (CDP) hearing with the IRS Independent Office of Appeals by August 5, 2026. You can appeal this levy action by requesting a CDP hearing. To request a CDP hearing, file a properly completed and signed Form 12153, Request for a Collection Due Process or Equivalent Hearing (irs.gov), by **August 5, 2026. We can file a Notice of Federal Tax Lien even if you request a hearing to appeal this levy action.**

If you do not request a CDP hearing by August 5, 2026

- Your ability to challenge Appeals' decision in the U.S. Tax Court will be limited.
- You may request an equivalent hearing by filing a properly completed and signed Form 12153 within one year from the date of this notice.

(Internal Revenue Code (IRC) Section 6330; 26 C.F.R. Section 301.6330-1)

For fastest resolution, send us your documents using the Document Upload Tool. To use the tool, scan the QR Code to the right or visit IRS.gov/Reply and enter access code [redacted]. If you prefer, mail them to the address at the top of this letter.

Your billing details

Tax period ending	Form number	Amount you owed	Interest[1]	Failure to Pay penalty[2]	Total
December 31, 2024	1040	$4,833.12	$247.09	$306.74	$5,386.95

For more information on penalties and interest, visit IRS.gov/penalties or IRS.gov/interest.

Visit IRS.gov/account to view online billing details.

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

Penalties

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

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Failure-to-pay (Internal Revenue Code 6651)
Total failure to file $306.74

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time.

We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is $100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

For a detailed computation of the penalty call 800-829-3903.

Interest Charges (Internal Revenue Code 6601)
Total Interest $247.09

We are required by law to charge interest when you don't pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

For a detailed calculation of your interest, call 800-829-3903.

More information

- Visit IRS.gov/CP77.
- Find tax forms and publications by visiting IRS.gov/Forms or by calling 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, call us at 800-829-3903 or by mail at the address at the top of the first page of this notice. Include your taxpayer identification number and the tax year and form number you are writing about.

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Note: When you pay by check, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or 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.

IRS

Payment

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

Notice	CP77
Notice date	July 6, 2026

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number, the tax period(s) and form number(s) on your payment and any correspondence.

Amount due immediately **$5,386.95**

INTERNAL REVENUE SERVICE
PO BOX 145566
CINCINNATI OH 45250-5566

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