



Department of the Treasury  
Internal Revenue Service  
ACS SUPPORT - STOP P-4 5060 (SCP)  
PO BOX 219345  
KANSAS CITY, MO 64121-9236

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C/O CHOICE TAX RELIEF INC

For your reference	
Notice name	LT11
Notice date	02/20/2026
Case Reference number	[REDACTED]
Taxpayer ID number	XXX-XX-[REDACTED]
New quick, easy, and secure online payments	
Visit <a href="https://www.irs.gov/LT11">IRS.gov/LT11</a> to avoid interest and applicable penalties or time lost on the phone.	

Page 1 of 5

## Notice of Intent to Levy and Your Collection Due Process Right to a Hearing

To: [REDACTED]

As of February 20, 2026, we haven't received your overdue tax after sending several notices to you. You must pay your balance before March 23, 2026 or we will levy (seize) your property. If you do not make your payment now, we'll consider your noncompliance an active choice and you could face a levy.

**Amount Due Immediately: \$134,904.90**

Payment must be received before March 23, 2026 to avoid a levy on your property. For options, see page 2.

### What You Need To Do Immediately

#### Gather this information



#### Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040) for the outstanding tax years
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to [IRS.gov/DirectPay](https://www.irs.gov/DirectPay)
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Scan here to find information to direct-pay



## Consequences If You Do Not Pay Immediately

We will **seize (levy) your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends, or state tax refunds.

We can **file a Notice of Federal Tax Lien**, notifying your creditors that we have a claim (lien) against all your property. If we file the lien, it may be difficult to sell or borrow against your property.

**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 current threshold amount (adjusted yearly). For more information, including the threshold amount, visit [IRS.gov/Passports](https://www.irs.gov/Passports), or read Publication 594, The IRS Collection Process.

## Other Options

If you do not wish to pay directly online from your bank account, you may...

### Pay online by card (additional fees may apply)

1. Go to [IRS.gov/Payments](https://www.irs.gov/Payments)
2. Select "Pay Your Taxes by Debit or Credit"
3. Select an IRS-cleared payment processor
4. Pay through the payment processor's website

### Pay by check or money order

1. Make your check or money order payable to the "United States Treasury"
2. Write your taxpayer ID number (XXX-XX-████) on your payment
3. Mail your check or money order with the payment stub on the last page, make sure to allow time for mailing and processing

### Pay your balance over time (additional interest & fees may apply)

1. If you can't pay the total amount due, pay as much as you can now and visit [IRS.gov/OPA](https://www.irs.gov/OPA) to set up a payment plan for the remaining balance.
2. For alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit [IRS.gov/Payments](https://www.irs.gov/Payments).

- Visit [IRS.gov/LT11](https://www.irs.gov/LT11) for more information about this notice.
- If you can't find what you need online or need assistance, you can call the **IRS at 833-282-7220**. Find tax forms or publications by visiting [IRS.gov/Forms](https://www.irs.gov/Forms).

## How to Request an Appeals Hearing

If you want to appeal this levy action, complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and send it to us by March 22, 2026. **If you don't request a CDP hearing by March 22, 2026 your ability to contest an Appeals decision in the U.S. Tax Court will be limited.** A request received by IRS will generally be considered timely if the request is properly addressed with correct postage and postmarked by the United States Postal Service within the 30-day period from the date of this letter. **If you send the letter after March 22, 2026, you may still be entitled to a hearing; however, your right to contest an Appeals decision in Tax Court will be limited.** Refer to the enclosed Publication 1660, Collection Appeals Rights, for more information and information on Collection Appeals Program (CAP).

### Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest <sup>1</sup>	Failure-to-pay penalty <sup>2</sup>	Total
12/31/2013	1040	\$50,054.46	\$14,252.09	\$0.00	\$64,306.55
12/31/2014	1040	\$54,951.80	\$15,646.55	\$0.00	\$70,598.35
<b>Amount Due Immediately</b>					<b>\$134,904.90</b>

- Your payment must be received on or before March 6, 2026 to avoid additional interest charges and applicable penalties.
- Visit [IRS.gov/Account](https://www.irs.gov/Account) to view online billing details.
- If you can't create an online account, call **833-282-7220** for a detailed calculation of your penalties and interest.



Scan here to login to your online account.

1. Interest: IRC 6601: visit [IRS.gov/Interest](https://www.irs.gov/Interest) for more information
2. Failure to Pay Penalty: IRC 6651: visit [IRS.gov/Penalties](https://www.irs.gov/Penalties) for more information

### Taxpayer Rights and Sources for Assistance



Scan here to view the Taxpayer Advocate website

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit [IRS.gov/Taxpayer-Bill-Of-Rights](https://www.irs.gov/Taxpayer-Bill-Of-Rights).

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (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 and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit [TaxpayerAdvocate.IRS.gov](https://www.TaxpayerAdvocate.IRS.gov) or call 877-777-4778.

Tax professionals who are independent from the Internal Revenue Service (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 LITC must be for free or a small fee. To find an LITC near you:

- Go to [TaxpayerAdvocate.IRS.gov/LITCmap](https://www.TaxpayerAdvocate.IRS.gov/LITCmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [IRS.gov/Forms](https://www.IRS.gov/Forms); 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.

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C/O CHOICE TAX RELIEF INC  
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Notice	LT11
Notice Date	February 20, 2026
Taxpayer ID number	XXX-XX-████



### Payment

- Consider paying online at [IRS.gov/Payments](https://www.irs.gov/Payments).
- If you pay by check or money order, make it payable to the "United States Treasury."
- Write your taxpayer ID number (XXX-XX-████) on your payment and any correspondence.
- Mail this payment stub with your check or money order.

INTERNAL REVENUE SERVICE  
ACS SUPPORT  
P.O. BOX 219690  
KANSAS CITY, MO 64121-9690

**Amount Due Immediately:**  
**\$134,904.90**

Payment must be received before March 23, 2026 to avoid a levy.

