



Department of the Treasury
Internal Revenue Service
ACS Support
PO Box 8208
Philadelphia, PA 19101-8208

044730.605146.220517.19055 1 AB 0.593 702



██████████
C/O LEAH K MCLAUGHLIN
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415010

044730



Notice	LT40
Notice Date	August 19, 2024
Taxpayer ID number	XXX-XX ██████████
Case reference number	██████████
Contact us	833-282-7220

Page 1 of 4

Information about your unpaid taxes

We may contact others for information

We're trying to collect unpaid taxes from you for the years shown in the billing summary below.

What you need to do

If you have questions, call us at the number listed above to review your account.

Next steps

Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you haven't been able to provide, to verify information that we've received, or to take collection action against your property held by third parties (through a levy or seizure).

We intend to contact other persons such as a neighbor, a bank, an employer, or employees. When we contact other persons, we generally need to tell them limited information, such as your name.

The law prohibits us from disclosing more information than is necessary to obtain or verify the information we're seeking. We intend to contact other persons during the period beginning October 4, 2024, and ending one year later, on October 4, 2025. You have a right to request a list of those contacted by calling or writing us or asking us during a personal interview.

This office is authorized to take enforcement action to collect the amount you owe. This may include taking your property, or rights to property, such as wages, and bank accounts. We may file a Notice of Federal Tax Lien without giving you advance notice. A lien is a public notice to your current and future creditors that the government has rights in all or most of your current assets, and any assets you acquired after we file a lien. This can affect your ability to obtain credit. **To avoid possible enforcement actions, you must pay or contact us.**

Continued on back...



Notice LT40
Notice Date August 19, 2024
Taxpayer ID number XXX-XX [REDACTED]
Case reference number [REDACTED]
Page 2 of 4

Your billing summary

Tax period ending	Form number	Amount you owed	Interest	Failure to pay penalty	Total
12/31/2014	1040A	\$22,552.21	\$2,069.10	\$.00	\$24,621.31
12/31/2016	1040A	\$15,498.58	\$1,392.10	\$.00	\$16,890.68
12/31/2017	1040A	\$30,091.68	\$2,760.80	\$.00	\$32,852.48

Interest: IRC 6601: visit irs.gov/interest for more information

Failure to Pay Penalty: IRC 6651: visit irs.gov/penalties for more information

Penalties

We are required by law to charge any applicable penalties.

Failure to pay

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 the 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 the payment of that tax (Internal Revenue Code Section 6651).

For a detailed calculation of your penalty charges, call 833-282-7220.

Removal or reduction of penalties

We understand that circumstances—such as serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).



Notice	LT40
Notice Date	August 19, 2024
Taxpayer ID number	XXX-XX [REDACTED]
Case reference number	[REDACTED]

Page 3 of 4



Penalties — continued

Removal of penalties due to erroneous written advice from the IRS



044730

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue.
- You gave us adequate and accurate information.
- You received written advice from us.
- You reasonably relied on our written advice and were penalized based on that advice.

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

Interest charges

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. (Internal Revenue Code Section 6601) For a detailed calculation of your interest, call 833-282-7220.

Additional information

- Visit www.irs.gov/lt40
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer ID number and the tax year and the form you are writing about.
- If you have a power of attorney (POA) on file with us, you will need to contact your authorized representative directly since the information in this notice may not be covered under the POA filed.
- Find tax forms or publications by visiting www.irs.gov/forms or by calling 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.



Notice	LT40
Notice Date	August 19, 2024
Taxpayer ID number	XXX-XX [REDACTED]
Case reference number	[REDACTED]

Page 4 of 4

Additional information — **continued**

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives the taxpayers certain rights. The taxpayer bill of rights groups these into 10 fundamental groups. 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, see Publication 1, Your Rights as a Taxpayer, or visit www.irs.gov/taxpayer-bill-of-rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS can offer you help if your tax problem is causing a financial difficulty, you have 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 www.taxpayeradvocate.irs.gov or call 877-777-4778.

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 LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at 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.

