

**CERTIFIED MAIL**

Letter Date: 11/01/2012  
Taxpayer Identification Number:  
XXX-XX-  
Person to Contact:  
PAMELA J ROGERS  
Contact Telephone Number:  
(800) 829-7650  
Employee Identification Number:  
15-00AUST

102050

**Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320**

Dear [REDACTED]

We filed a Notice of Federal Tax Lien on 11/01/2012 .

Type of Tax	Tax Period	Assessment Date	Amount on Lien
6702A	12/31/2010	02/06/2012	20112.48
1040	12/31/2009	10/17/2011	2447.38
6702A	12/31/2008	02/20/2012	5000.00
6702A	12/31/2010	10/31/2011	.00
6702A	12/31/2010	11/21/2011	.00

NOTE: Please contact the person whose name and telephone number appears on this notice to obtain the current amount you owe. Additional interest and penalties may be increasing the amount on the lien shown above.

A lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have the right to a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we have enclosed Publication 1660, Collection Appeal Rights.

You must request your hearing by 12/10/2012 . Please complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and mail it to:

Internal Revenue Service  
IRS-ACS/CDP  
[REDACTED]  
[REDACTED]

● ACS SUPPORT

[REDACTED]

[REDACTED]

[REDACTED]

Date:  
SEP. 13, 2011

Taxpayer Identification Number:  
XXX-XX [REDACTED] 0 00

Case Reference Number:  
7061983469

Caller ID: 354982

Contact Telephone Number:  
TOLL FREE: 1-800-829-7650  
BEST TIME TO CALL:  
MON - FRI 8:00 AM TO 8:00 PM  
ASISTENCIA EN ESPANOL 1-800-829-7650

001476

**CALL IMMEDIATELY TO PREVENT PROPERTY LOSS  
FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING**

**WHY WE ARE SENDING YOU THIS LETTER**

We've written to you before asking you to contact us about your overdue taxes. You haven't responded or paid the amounts you owe. We encourage you to call us immediately at the telephone number listed above to discuss your options for paying these amounts. If you act promptly, we can resolve this matter without taking and selling your property to collect what you owe.

We are authorized to collect overdue taxes by taking, which is called levying, property or rights to property and selling them if necessary. Property includes bank accounts, wages, real estate commissions, business assets, cars and other income and assets.

**WHAT YOU SHOULD DO**

This is your notice, as required under Internal Revenue Code sections 6330 and 6331, that we intend to levy on your property or your rights to property 30 days after the date of this letter unless you take one of these actions:

- Pay the full amount you owe, shown on the back of this letter. When doing so,
  - Please make your check or money order payable to the United States Treasury;
  - Write your social security number and the tax year or employer identification number and the tax period on your payment; and enclose a copy of this letter with your payment.
- Make payment arrangements, such as an installment agreement that allows you to pay off your debt over time.
- Appeal the intended levy on your property by requesting a Collection Due Process hearing within 30 days from the date of this letter.

**WHAT TO DO IF YOU DISAGREE**

If you've paid already or think we haven't credited a payment to your account, please send us proof of that payment. You may also appeal our intended actions as described above.

Even if you request a hearing, please note that we can still file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice that tells your creditors that the government has a right to your current assets and any assets you acquire after we file the lien.

We've enclosed two publications that explain how we collect past due taxes and your collection appeal rights, as required under Internal Revenue Code sections 6330 and 6331. In addition, we've enclosed a form that you can use to request a Collection Due Process hearing.

We look forward to hearing from you immediately, and hope to assist you in fulfilling your responsibility as a taxpayer.

Enclosures: Copy of letter, Form 12153, Publication 594, Publication 1660, Envelope



\*489808973103\*

Automated Collection System

Pay By Date: 10-13-2011

Account Summary					
Type of Tax	Period Ending	Assessed Balance	Accrued Interest	Late Payment Penalty	Total
CIVPEN	12-31-2007	\$ 10,000.00	\$ 150.15	\$ 0.00	\$ 10,150.15
<b>Total Amount Due \$</b>					<b>10,150.15</b>
Type of Tax	Period Ending	Name of Return			

107490

**CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number: ( ) \_\_\_\_\_ Best Time to Call: \_\_\_\_\_ AM \_\_\_\_\_ PM

**Amount you owe: \$30,240.17**

You will avoid additional penalties and/or interest if we receive your full payment by January 5, 2012

**Amount enclosed: \$ \_\_\_\_\_**

Make payable to United States Treasury with Taxpayer Identification Number, tax period and tax form number on payment

Correspondence enclosed

**\*PRESENTMENT REFUSED FOR CAUSE WITHOUT DISHONOR\***  
Timely action is made pursuant to UCC 3-501. Presentment not made in good faith and ordinary care; erroneous assumption. Lacks necessary endorsements. Violation of Fed. Reserve Act (12 USC §§ 1601, 1602 et seq.). Failure to comply with applicable law(s) or rule(s). No liability or jurisdiction evidenced under CFR § 1.861-8. No evidence of government obligation, interest, agreement, collateral, or holder in due course. Terms or conditions disputed.

WI 201150 40

15 Internal Revenue Service

[Redacted]

[Redacted]

[Redacted]

WRONG

WRONG [Redacted] IZ [Redacted] 55 0 200712 670 00003024017

# Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer's Name: Last, First, Middle Initial (single name only) [REDACTED]		5. Year (mandatory) (yyyymm) 200712	6. Statute Date (optional) (mmddyyyy)
2. Address [REDACTED]		7. (a) SSN: [REDACTED] or (b) EIN:	

3. MFT ("X" one) <input checked="" type="checkbox"/> IMF 55 <input type="checkbox"/> BMF 13	4. "X" if no ASED: <input type="checkbox"/>	8. Function ("X" one) <input checked="" type="checkbox"/> Examination <input type="checkbox"/> Collection <input type="checkbox"/> TE/GE <input type="checkbox"/> Appeals
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**CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.**

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
<b>H. Other (IRM 20.1.10)</b>						
	6652(j)	Failure to file certification with respect to certain residential rental projects required under section 142(d)(7)	587			
	6652(k)	Failure to make reports required under sec. 1202	588			
	6652(l)	Failure to file Form 8806-IRC sec 6043(c)	649			
	6653	Willful failure to pay, evade or defeat stamp tax	574			
	6673 (a)	Sanctions and costs awarded by Tax Court	643			
	6673 (b)	Sanctions and costs awarded by other courts	644			
	6674	Fraudulent statement or willful failure to furnish statement to employee-IRC sec. 6051 or 6053(b)	575			
	6697	Penalty with respect to tax liability of regulated investment company	582			
<b>X</b>	6702(a)	Frivolous tax return - Form 1040X Dated 8/31/2009	666	2	\$10,000.00	

Remarks:  
No Response to 3176

Signature Date 8/31/2009

10a. Originator Tara Durrant	10b. Manager Sherri Holcomb	11a. Date 5/7/2011	11a. Date	12. Organization Code 469059232	13. Phone 866-883-0235
14. Terminal Operator		15. Date		16. Reviewer <i>Sherri Holcomb</i>	17. Date 5/7/2011

Form **8278**  
(February 2010)

Department of the Treasury — Internal Revenue Service

**Assessment and Abatement of Miscellaneous Civil Penalties**

1. Taxpayer's Name: Last, First, Middle Initial (single name only) [REDACTED]		5. Year (mandatory) (yyyymm) 200712	6. Statute Date (optional) (mmddyyyy)
2. Address [REDACTED]		7. (a) SSN: [REDACTED] or (b) EIN: [REDACTED]	

3. MFT ("X" one)  IMF 55  BMF 13      4. "X" if no ASED:       8. Function ("X" one)  Examination  Collection  TE/GE  Appeals

**CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.**

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
<b>H. Other (IRM 20.1.10)</b>						
	6652(j)	Failure to file certification with respect to certain residential rental projects required under section 142(d)(7)	587			
	6652(k)	Failure to make reports required under sec. 1202	588			
	6652(l)	Failure to file Form 8806-IRC sec 6043(c)	649			
	6653	Willful failure to pay, evade or defeat stamp tax	574			
	6673 (a)	Sanctions and costs awarded by Tax Court	643			
	6673 (b)	Sanctions and costs awarded by other courts	644			
	6674	Fraudulent statement or willful failure to furnish statement to employee-IRC sec. 6051 or 6053(b)	575			
	6697	Penalty with respect to tax liability of regulated investment company	582			
<b>X</b>	6702(a)	Frivolous tax return - Form 1040X Dated 4/25/2011	666	1	\$5,000.00	

Remarks:

No Response to 3176

Signature Date 4/25/2011

10a. Originator Tara Durrant	10b. Manager Sherri Holcomb	11a. Date 9/20/2011	11a. Date	12. Organization Code 0469059232	13. Phone 866-883-0235
14. Terminal Operator		15. Date		16. Reviewer <i>Sherri Holcomb</i>	17. Date 9/20/2011

**Assessment and Abatement of Miscellaneous Civil Penalties**

1. Taxpayer's Name: Last, First, Middle Initial (single name only) [REDACTED]		5. Year (mandatory) (yyyy/mm) 200712	6. Statute Date (optional) (mm/dd/yyyy) 04/15/2011
2. Address [REDACTED]		7. (a) SSN: [REDACTED] or (b) EIN:	

3. MFT ("x" one) <input checked="" type="checkbox"/> IMF 55 <input type="checkbox"/> BMF 13	4. "x" if no ASED: <input type="checkbox"/>	8. Function ("x" one) <input type="checkbox"/> LMSB <input checked="" type="checkbox"/> SB/SE <input type="checkbox"/> W&I <input type="checkbox"/> TE/GE <input type="checkbox"/> Appeals
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**CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.**

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
<b>G. Miscellaneous Penalties (IRM 20.1.10)</b>						
	6652(j)	Failure to file certification with respect to certain residential rental projects required under section 142(d)(7)	587			
	6652(k)	Failure to make reports required under sec. 1202	588			
	6652(l)	Failure to file Form 8806-IRC sec 6043(c)	649			
	6653	Willful failure to pay, evade or defeat stamp tax	574			
	6673 (a)	Sanctions and costs awarded by Tax Court	643			
	6673 (b)	Sanctions and costs awarded by other courts	644			
	6674	Fraudulent statement or willful failure to furnish statement to employee-IRC sec. 6051 or 6053(b)	575			
	6682	False Information on Forms W-4 / W-9	616			
	6697	Penalty with respect to tax liability of regulated investment company	582			
<b>X</b>	6702(a)	Frivolous tax return - Form 1040X, 1040NR Dated 04/21/2011, 04/22/2011, 08/18/2011	666	<b>3</b>	\$15,000.00	
	6702(b)	Penalty for specified frivolous submissions	543			
	6705	Broker failure to notify payor	632			
	6706	Failure to file an information return (Form 8281) relating to OID (BMF)	678			
	6709(a)	Penalties with respect to mortgage credit certificates - negligence	578			
	6709(b)	Penalties with respect to mortgage credit certificates - fraud	579			
	6709(c)	Failure to timely file report relating to mortgage credit certificate required under IRC section 25(g)	580			
	6720B	Fraudulent identification of exempt use property under section 170(e)(7)(C)	551			
	6720C	Penalty for failure to notify health plan of cessation of eligibility for COBRA premium assistance	563			
	9707	Failure to pay premium	593			

Remarks: ARG. 44

**Signature Date 04/16/2011, 04/15/2011**

10a. Originator Ms. Wilson Francis	10b. Manager Jill Decaria	11a. Date 11/28/2011	11b. Date	12. Organization Code 82302	13. Phone (801) 620-2198
14. Terminal Operator		15. Date	16. Reviewer <i>Jill Decaria</i>	17. Date 11-29-2011	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: [REDACTED]

TYPE OF TAX: CIVIL PENALTY  
 FORM: CVPN TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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	MISCELLANEOUS PENALTY IRC 6702 PENALTY FOR FILING FRIVOLOUS INCOME TAX RETURN [REDACTED]	10,000.00		05-30-2011
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	ADDITIONAL TAX ASSESSED [REDACTED]	0.00		05-30-2011
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9-26-2011 MODULE BLOCKED OR  
 RELEASED FROM FEDERAL  
 PAYMENT LEVY PROGRAM

	MISCELLANEOUS PENALTY IRC 6702 PENALTY FOR FILING FRIVOLOUS INCOME TAX RETURN [REDACTED]	5,000.00		10-10-2011
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	ADDITIONAL TAX ASSESSED [REDACTED]	0.00		10-10-2011
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9-15-2011 INTENT TO LEVY COLLECTION  
 DUE PROCESS NOTICE  
 RETURN RECEIPT SIGNED

0-18-2011 COLLECTIONS WORKING CASE

2-05-2011 REVERSAL OF MODULE  
 BLOCKED FROM FEDERAL  
 PAYMENT LEVY PROGRAM

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: [REDACTED]

TYPE OF TAX: CIVIL PENALTY  
 FORM: CVPN TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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0-18-2011 LEGAL SUIT PENDING

0-13-2011 LEGAL SUIT PENDING

0-18-2011 CORRECTION OF LEGAL SUIT  
 PENDING

	MISCELLANEOUS PENALTY IRC 6702 PENALTY FOR FILING FRIVOLOUS INCOME TAX RETURN	15,000.00		12-26-2011
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[REDACTED]

	ADDITIONAL TAX ASSESSED	0.00		12-26-2011
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[REDACTED]

	INTEREST ASSESSED	240.17		12-26-2011
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[REDACTED]

0-13-2011 LEGAL SUIT PENDING

9-13-2011 INTENT TO LEVY COLLECTION  
 DUE PROCESS NOTICE  
 LEVY NOTICE ISSUED

5-30-2011 Statutory Notice of Balance Due

7-04-2011 Notice of Balance Due

3-08-2011 Statutory Notice of Intent to Levy

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

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TYPE OF TAX: CIVIL PENALTY  
JRM: CVPN TAX PERIOD: DEC 2007

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DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006 )
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0-10-2011 Statutory Notice of Balance Due

2-12-2011 Statutory Notice of Intent to Levy

2-26-2011 Statutory Notice of Balance Due

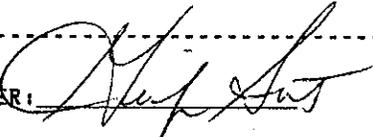
CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EIN/SSN: [REDACTED]

TYPE OF TAX: CIVIL PENALTY  
FORM: CVPN TAX PERIOD: DEC 2007

BALANCE 30,240.17

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Debbie Okray

TITLE: Chief, Accounting Operation

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 01/04/2012