

Notice Number: CP92
Notice Date: NOV. 10, 2003
Social Security Number:
[REDACTED]

Collection Assistance:
[REDACTED]

Amount of State Refund Levied:
\$ [REDACTED]

NOTICE OF LEVY ON YOUR STATE TAX REFUND NOTICE OF YOUR RIGHT TO A HEARING

We levied [REDACTED] of your state tax refund to pay your unpaid federal tax. This correspondence is your notice that the Internal Revenue Code section 6330 allows you to appeal (challenge) the levy we placed on your state tax refund.

HOW TO MAKE AN APPEAL

If you wish to make an appeal, complete the enclosed Form 12153, *Request for a Collection Due Process Hearing*, and make sure we receive it within 30 days from the date on this notice. Please use the enclosed envelope and return Form 12153 or a written request for a Collection Due Process Hearing along with a copy of this notice. This is your **only opportunity** to challenge the levy on your state tax refund. If we do not receive your request within the required time period, you **lose your right to appeal** any enforced collection action we take on the tax period(s) shown on page two of this notice. For more information on your current tax situation and to assist you in the future, we have enclosed Publication 1660, *Collection Appeal Rights*, and Publication 594, *IRS Collection Process*.

WHAT HAPPENS TO YOUR TAX ACCOUNT

- If the amount of your state tax refund is **more** than the federal amount you owe, we will refund any excess state tax refund to you in approximately six weeks.
- If the amount of your state tax refund is **less** than the federal amount you owe, please pay the full amount you owe immediately. This will help to avoid additional penalties and interest.
 1. Make your check or money order payable to **United States Treasury**,
 2. Write your Social Security Number, form number(s) and tax period(s) on your payment, and
 3. Send your payment and the attached payment stub to us in the enclosed envelope. The amount you owe is shown on the next page.
- The amount you owe includes tax, penalties, and interest that you still owe, and also reflects any credits and payments we've received through the date of this notice. ~~Penalty and interest charges continue to accrue until the total amount you owe is paid in full. These charges are known as Statutory Additions and are explained on the following pages.~~
- If you cannot pay the full amount you owe, please call us immediately at the telephone number listed above. We may be able to set up a payment arrangement. Be ready to tell us your monthly income and expenses, so we can help you resolve this tax matter.
- If the amount we levied from your state tax refund didn't full pay the total amount you owe, you don't pay or make arrangements to pay the amount you owe, or you don't make an appeal to the levy within the required time period, we may take additional enforced collection action against your assets. Your assets could include real estate, automobiles, business assets, bank accounts, wages or your rights to such.

Enclosures:
Copy of this letter
Publication 594, IRS Collection Process
Publication 1660, Collection Appeal Rights
Form 12153, Request for a Collection Due Process Hearing
Envelope

CP 92 (Rev. 07-2003)

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