



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0030

TROY C SEARL
738 BENNY CIR
HUDSON WI 54016-1124

SB

For your reference

Notice name CP503 **Tax year** 2022
Notice date 11-13-2023
Your caller ID 140446
Taxpayer ID number XXX-XX-2545

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

To: TROY C SEARL

We recently contacted you about your past due 2022 taxes. You must pay your balance immediately.

Amount Past Due: \$6,528.81

You must pay by December 4, 2023 to stop further penalties and interest.

If you don't act now, the IRS may consider levying (seizing) your income or bank account.

What You Need To Do Now



Pay online now from your bank

- Quick, free and easy way to pay
- Secure payment directly from your bank account without fees
- Convenient method; just use a computer or mobile device

What You Need

To Verify Your Identity:

- Filing Status
- Address

To Pay:

- Bank Account Number
- Bank Routing Number

Don't know this information?
You can find your recent tax returns on irs.gov/individuals/get-transcript.
Your bank account and routing numbers are on your check.

How to Pay From Your Bank

1. Go to irs.gov/directpay
2. Select "Make a Payment"
3. Enter the following options:
 - **Reason for Payment:** Balance Due
 - **Apply Payment To:** Income Tax - Form 1040
 - **Tax Period for Payment:** 2022
4. Follow the instructions to verify your identity and submit secure bank information
5. Submit your secure payment

What you need to do now — continued

If you're a debtor in a bankruptcy case, this notice is for your information only and isn't intended to seek payment outside of the bankruptcy process of taxes due before you filed your petition. You won't receive another notice of the balance due while the automatic stay remains in effect.

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we suspended enforced collection on your account, disregard this reminder. You can check your payment status on irs.gov/payments.

If you can't find what you need online and still have questions not addressed in this notice, call 833-678-7020.

Other Payment Options



To Pay by Card

1. Go to irs.gov/payments or scan the QR code on page 1
2. Select "Credit or Debit"
3. Choose a payment processor
4. Pay through the IRS cleared payment processor's website



Additional fees apply when paying by card



To Pay by Check

1. Make your check or money order payable to the "United States Treasury"
2. Include the payment stub when you mail your check or money order

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.

Your Bill Summary

Every day you put off paying, more penalties and interest are added to your bill.

Description	Amount
Amount you owed	\$6,176.08
Failure-to-pay penalty (Internal Revenue Code Section 6651)	\$151.40
Interest (Internal Revenue Code Section 6601)	\$201.33
Amount due by December 4, 2023	\$6,528.81

Your Bill Summary — continued

For an explanation of your penalties and information on how penalties may be removed or reduced, visit irs.gov/penalties. For an explanation of your interest, visit irs.gov/interest.

Additional information

For more information about this notice, visit irs.gov/cp503.

Can't pay in full right now? Pay as much as you can and set up a monthly payment plan online at irs.gov/opa.

To learn about your other options, visit irs.gov/payments under the topic "Can't Pay Now?"

You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year and the form number you are writing about.

Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors or we may levy (seize your property) subject to any applicable Collection Due Process rights. If we file the NFTL, it may be difficult to sell or borrow against your property.

If you don't believe you owe or don't agree with our intent to file a NFTL, you have the right to request an appeal under the Collection Appeals Program before the NFTL is filed. If you want to file an appeal, call or send us a Collection Appeals Request (Form 9423). Call 833-678-7020 if you have any questions. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals when the Service communicates its intent to file an NFTL, while a CDP hearing is offered after the Service files an NFTL. For additional information, visit irs.gov/compliance/appeals. Send us your documents using the Documentation Upload Tool **within 30 days from the date of this notice**. To use the tool, scan the QR Code below or visit IRS.gov/dutreply and enter access code 137b7-207z1.

Taxpayer Rights and Sources of Assistance

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 the enclosed Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the 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 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 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 taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at 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.

Penalties

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

Failure to pay

(Internal Revenue Code Section 6651)

We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.

Note: The penalty amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total Failure to Pay penalty charges.

Date to which penalty accrued	Number of months (full or partial) to which the penalty applies	Unpaid tax amount	Penalty rate	Penalty amount
11/15/2023	7	6,056.00	0.5%	211.96
Total Failure to Pay				\$211.96

Notice: CP503

Tax year: 2022

Notice date: November 13, 2023

TIN: XXX-XX-2545

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Interest

(Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.

Note: The interest amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total interest charges.

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
04/15/2023 - 06/05/2023	51	6,056.00	7.0%	0.009827864	59.52
06/05/2023 - 06/30/2023	25	6,176.08	7.0%	0.004805571	29.68
06/30/2023 - 09/30/2023	92	6,205.76	7.0%	0.017798686	110.45
09/30/2023 - 11/13/2023	44	6,316.21	8.0%	0.009689420	61.20
Total Interest					\$260.85