



Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0030



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WI
IRS Notice CP504

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RAJU PUSAPATI
1506 BRADEN CIR
FRANKLIN TN 37067-8595



015164

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAJU PUSAPATI

As of April 22, 2024, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you don't make your payment now, we'll consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$9,748.97

Payment must be received immediately.

What You Need To Do Immediately

Gather this information

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

Pay directly online from your bank account

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:** 2018
4. Follow the instructions to verify your identity and submit secure bank information.
5. Submit your secure payment



Scan here to find information to direct-pay



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Consequences If You Don't Pay Immediately

- We may **levy your income and bank accounts**, as well as **seize 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 we have a claim (lien) against all your property.
- The U.S. Department of State may **revoke your passport or decline to issue or renew a passport** if you have seriously delinquent tax debt totaling more than \$62,000. For more information, visit irs.gov/passports.

Other Options

If you don't wish to pay directly online from your bank account, you may...

Pay online by card (additional fees apply)	Pay by check or money order	Pay your balance over time
<ol style="list-style-type: none"> 1. Go to irs.gov/payments or scan the QR code on page 1 2. Select "Pay Your Taxes by Debit or Credit" 3. Select an IRS-cleared payment processor 4. Pay through the payment processor's website 	<ol style="list-style-type: none"> 1. Make your check or money order payable to the "United States Treasury" 2. Write your taxpayer ID number (XXX-XX-0964) on your payment 3. Mail your check or money order with the payment stub 	<ol style="list-style-type: none"> 1. If you can't pay the total amount due, pay as much as you can now and visit irs.gov/opa to set up a payment plan 2. Alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit irs.gov/payments

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 payment must be received within 21 calendar days of the date of this notice (10 business days if the amount you owe is \$100,000 or more) to avoid additional penalty and interest charges.

Notice of Intent to levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)). If we don't receive the amount due within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

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 (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.



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Other Options — continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 833-678-7020 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 enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

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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 556f2-078q9.



Scan here to reply and upload documentation

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
2018	1040	\$8,212.25	\$1,098.20	\$438.52
Amount Due Immediately				\$9,748.97

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit irs.gov/account to view online billing details.
- If you can't create an online account, call 833-678-7020 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan here to login to your online account

IRS Help

For more information about this notice, visit irs.gov/cp504.

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



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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.



Scan here to view the Taxpayer Advocate Website

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
03/18/2023	8	4,019.00	0.5%	160.76
05/18/2024	14	3,968.00	0.5%	277.76
Total Failure to Pay				\$438.52

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
04/15/2019 - 05/06/2019	21	15,266.00	6.0%	0.003457735	52.79
05/06/2019 - 06/30/2019	55	15,749.79	6.0%	0.009081340	143.03
06/30/2019 - 12/31/2019	184	15,892.82	5.0%	0.025524053	405.65





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Interest — continued

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
12/31/2019 - 06/30/2020	182	16,298.47	5.0%	0.025173319	410.29
06/30/2020 - 12/08/2020	161	16,708.76	3.0%	0.013283634	221.95
12/08/2020 - 12/31/2020	23	7,868.71	3.0%	0.001886947	14.85
12/31/2020 - 06/30/2021	181	7,883.56	3.0%	0.014987301	118.15
06/30/2021 - 12/31/2021	184	8,001.71	3.0%	0.015237592	121.93
12/31/2021 - 03/31/2022	90	8,123.64	3.0%	0.007424381	60.31
03/31/2022 - 06/30/2022	91	8,183.95	4.0%	0.010021943	82.02
06/30/2022 - 09/30/2022	92	8,265.97	5.0%	0.012681615	104.83
09/30/2022 - 12/31/2022	92	8,370.80	6.0%	0.015236961	127.55
12/31/2022 - 03/06/2023	65	8,498.35	7.0%	0.012542565	106.59
03/06/2023 - 06/30/2023	116	8,553.94	7.0%	0.022493695	192.41
06/30/2023 - 09/30/2023	92	8,746.35	7.0%	0.017798686	155.67
09/30/2023 - 12/31/2023	92	8,902.02	8.0%	0.020366804	181.31
12/31/2023 - 04/22/2024	113	9,083.33	8.0%	0.025004246	227.12
Total Interest					\$2,726.45

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Payment

- Make your check or money order payable to the "United States Treasury".
- On the memo line write your Taxpayer Identification Number (XXX-XX-0964), the tax year (2018), and form number (1040).
- Mail this payment stub with your check or money order.

Amount Due Immediately: \$9,748.97

Amount due immediately

INTERNAL REVENUE SERVICE
P.O. BOX 932700
LOUISVILLE, KY 40293-2700



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