



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
212 COFFEE RD, STE. 200
BAKERSFIELD, CA 93309

VICTOR SCOTT BRANDON
DBA SCOTT BRANDON LATHING
6025 CHAMPAGNE LN
PASO ROBLES, CA 93446-6322254

Date:
4/26/2024
Taxpayer ID number (last 4 digits):
XX-XXX1121
Person to contact:
C. GUTIERREZ
Employee ID number:
1003806939
Contact telephone number:
(661)527-6832
Contact fax number:
(855)482-6840

CERTIFIED Mail – Return Receipt

Final Notice Notice of Intent to Levy and Notice of Your Rights to a Hearing *Please Respond Immediately*

Why we are sending you this letter

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request a Collection Due Process hearing or an Equivalent Hearing with Appeals (under IRC Section 6330(a)).

What you need to do

Please pay in full today to prevent additional collection action. Make your check or money order payable to the "United States Treasury." Write your taxpayer identification number on your payment. Send your payment to the address at the top of this letter, along with a copy of this letter.

The amount you owe through 05/06/2024 is \$141,182.40. We'll charge additional penalty and interest if you pay after this date.

How to request an Appeals hearing

If you want to request an Appeals hearing, complete the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, and send it to us by 5/26/2024. **You must complete, sign, and return this form to the above address by 5/26/2024 to preserve your right to contest an Appeals decision in the U.S. Tax Court.** A request received by the Service will generally be considered timely if the request is deposited with the United States mail within the 30-day period referred to, has a postmark date within the 30-day period, and the envelope containing the request is properly addressed with the correct postage prepaid. **If you send the letter after 5/26/2024, you may still be entitled to a hearing; however, you will forfeit your rights to contest an Appeals decision in Tax Court.** Refer to the enclosed Publication 1660, Collection Appeals Rights, for more information on Collection Appeals Program (CAP).

What we're going to do

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your current or future creditors that the government has a right to all or most of your current assets, and any assets you acquire after we file the lien. Please note that we can file a lien even if you request a hearing.

If you don't pay the amount you owe, make alternative arrangements to pay, or request a Collection Due Process Appeals hearing by 5/26/2024, we may take collection action (levy/seizure) against your property, or rights to property, such as wages, social security benefits, real estate, automobiles, business assets, bank accounts, accounts receivable, and other income.

Advance Notice of our Intent to Contact Third Parties

Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes contact other persons if we need information that you've been unable to provide, or to verify information we've received. 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 are seeking, or
- take collection action against your property held by third parties (through a levy or seizure).

We intend to contact other persons during the period beginning 6/11/2024, and ending one year later, on 6/11/2025.

You have the right to request a list of those contacted by calling or writing us or asking us during a personal interview.

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted IRC Section 7345, which requires the IRS to notify the U.S. Department of State of taxpayers certified as owing seriously delinquent tax debt. The FAST Act generally prohibits the U.S. Department of State from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

Seriously delinquent tax debt means an individual's unpaid, legally enforceable federal tax debt totaling more than \$62,000 for which the IRS has filed a Notice of Federal Tax Lien or issued a levy, and all administrative remedies under IRC Section 6320 have lapsed or been exhausted. If you're individually liable for tax debt (including penalties and interest) totaling more than \$62,000 and you don't pay the amount you owe, make alternate arrangements to pay, or request a Collection Due Process hearing by 5/26/2024, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the U.S. Department of State may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at www.irs.gov/passports.

Information about interest and penalty charges

The unpaid amount from prior notices in the table below may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest or failure-to-pay penalty that may be included in the amount you owe.

• Interest – IRC Section 6601

We're 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's 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. For a detailed computation of your interest, call the telephone number at the top of this letter.

- **Corporate interest – IRC Section 6621(c)**

If you are a C corporation, and you underpaid your tax by more than \$100,000 for any taxable period, we charge additional interest of 2% if the full amount shown as due on a notice isn't paid within 30 days of the notice date. If you don't pay within 30 days, interest at the higher rate begins on the 31st day after the notice date. Once the additional 2% rate begins to apply, we charge the additional interest on all underpayments for that type of tax and that tax period until you pay your balance in full.

- **Failure-to-pay penalty – IRC 6651**

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the 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 payment of the tax shown on a return generally is the return due date, without considering 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 from the date of the notice, the penalty for paying late increases to 1% per month.

If you are an individual or sole proprietorship and you filed your returns on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

For a detailed computation of the penalty, call the telephone number at the top of this letter.

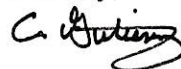
How to get help

If you recently paid this tax or if you can't pay it, call us immediately at the telephone number at the top of this letter.

Find out more information about taxpayer rights here: www.irs.gov/tbor.

The enclosed Publication 594, The IRS Collection Process, and Publication 1660, Collection Appeal Rights, provide more information.

Sincerely,



C. GUTIERREZ
REVENUE OFFICER

Enclosures:

Copy of this letter
Publication 594
Publication 1660
Form 12153

The table below shows the amount you owe:

Form number	Tax period	Unpaid amount from prior notices	Additional applicable penalty	Additional interest	Amount you owe
940	12/31/2015	\$1,230.44	\$0.00	\$276.97	\$1,507.41
940	12/31/2016	\$1,725.87	\$0.00	\$388.38	\$2,114.25
940	12/31/2017	\$1,478.88	\$10.83	\$330.94	\$1,820.65
940	12/31/2018	\$333.89	\$38.20	\$74.71	\$446.80
941	12/31/2015	\$6,830.09	\$0.00	\$586.90	\$7,416.99
941	03/31/2016	\$6,379.32	\$0.00	\$1,435.88	\$7,815.20
941	09/30/2016	\$7,108.50	\$201.83	\$1,595.99	\$8,906.32
941	12/31/2016	\$12,758.30	\$0.00	\$2,871.05	\$15,629.35
941	06/30/2017	\$9,834.25	\$0.00	\$2,206.97	\$12,041.22
941	09/30/2017	\$13,368.36	\$0.00	\$2,995.74	\$16,364.10
941	03/31/2018	\$12,290.55	\$373.43	\$2,751.56	\$15,415.54
941	06/30/2018	\$12,180.79	\$592.64	\$2,726.53	\$15,499.96
941	09/30/2018	\$11,471.71	\$869.81	\$2,565.25	\$14,906.77
941	12/31/2018	\$8,601.60	\$867.92	\$1,926.14	\$11,395.66
941	03/31/2019	\$7,323.10	\$936.77	\$1,642.31	\$9,902.18
Total					\$141,182.40

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or Equivalent Hearing (EH) with the IRS Independent Office of Appeals (Appeals) if you have received a letter offering an appeal under IRC 6320/6330 (CDP notice).

IRS Use Only

Complete this form and send it to the address for requesting a hearing (not the payment address) shown on your CDP notice. Include a copy of your CDP notice to ensure proper handling of your request. For further information on these hearings, please see the instructions for this form.

Call the phone number on the CDP notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your hearing request.

Si desea ver el formulario y las instrucciones en español, visite <http://www.irs.gov/pub/irs-pdf/f12153sp.pdf>.

1. Basis for hearing request (both boxes can be checked if you have received lien and levy notices)

- Filed Notice of Federal Tax Lien Notice of Proposed or Actual Levy

2. Equivalent Hearing (see instructions for more information on Equivalent Hearing)

- If my request does not meet the requirements for a timely CDP hearing, I would like a hearing that is equivalent to a CDP hearing.

3. Taxpayer name (Taxpayer 1) _____

Taxpayer Identification Number _____

Current address _____

City _____ State _____ ZIP Code _____

4. Best telephone number and time to call during normal business hours

- Home Work Cell
Telephone number _____ Time _____ a.m. p.m.

5. Taxpayer name (Taxpayer 2) _____

Taxpayer Identification Number _____

Current address _____

City _____ State _____ ZIP Code _____

6. Best telephone number and time to call during normal business hours

- Home Work Cell
Telephone number _____ Time _____ a.m. p.m.

7. Tax information as shown on your lien or levy notice (include a copy of the notice(s)). You do not have to complete section 7 if you include a copy of the notice(s) you are appealing.

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc.)	Tax Period or Periods

8. **Reason you are requesting a hearing.** Your request will not be honored if you don't provide a reason for the dispute. Make the best selection(s) from the choices below or use as much space as you need to explain the reason for your request. You may include more pages if you don't have enough space (see *instructions*)

- I am not liable for the tax the IRS is trying to collect
- I claim innocent spouse relief (*see instructions*)
- My taxes were discharged in bankruptcy
- I've made payments that were not applied to my taxes
- I want the Notice of Federal Tax Lien withdraw
- I am currently unable to pay due to financial hardship (*see paragraph 9*)
- I am unable to pay in full and would like a collection alternative (*see paragraph 9*)
- Other issue(s) and/or comment(s) _____

9. **Proposed collection alternative (see instructions).** If you are currently unable to pay or seek a collection alternative such as an Installment Agreement or Offer in Compromise, prepare a financial statement, Form 433-A (individuals) or Form 433-B (businesses), with your request, unless you meet a financial statement exception (see below). Submitting this information with your Form 12153 is not required, but early submission of the form will help you obtain the quickest resolution of your case

- Installment agreement Offer in Compromise Currently Unable to Pay
- Other _____

Financial Statement Exceptions (*no financial statements need to be submitted if either of these two situations apply.*)

Installment Agreement: To see if you can automatically obtain an installment agreement without providing a financial statement and without an appeal, visit <https://www.irs.gov/payments/online-payment-agreement-application> or scan this QR code:



Offer in Compromise: Only if based on Doubt as to Liability.

10. Signatures I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand either my representative or I (but not both) must sign and date this request before Appeals can accept it. If you are signing as an officer of a company, add your title (president, secretary, etc.) behind your signature.

SIGN HERE	Taxpayer 1's signature	Date
	Taxpayer 2's signature (<i>if a joint request, both must sign</i>)	Date

Representative's signature (*include an executed Form 2848 if signing for the taxpayer(s) unless a Form 2848 is already on file*)

Representative's name	Telephone number	Date
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IRS Use Only

IRS employee (<i>print</i>)	Telephone number	Date
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Important Things to Know for a CDP or Equivalent Hearing

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for a CDP hearing will also suspend the 10-year period IRS has, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period the IRS has to collect taxes will be extended by six months. You can go to court to appeal the CDP determination Appeals makes about your disagreement.

If you want a hearing with Appeals after the deadline for requesting a timely CDP hearing has passed, you must check the box in item 2. **In this case you will receive an equivalent hearing, which is the same as a CDP hearing except it does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to contest Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice—one year plus five business days from the filing date of the Federal Tax Lien.
- Levy Notice—one year from the date of the CDP levy notice. Keep a copy of your hearing request and proof of the date you sent it.

Your request for a CDP levy hearing, whether timely or equivalent, does not prohibit the IRS from filing a notice of federal tax lien.

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

"I am not liable for (I don't owe) all or part of the taxes." You can generally raise a disagreement about the amount you owe if you did not receive a deficiency notice for the liability or if you have not had another prior opportunity for Appeals or a court to consider your disagreement with the amount you owe. A deficiency notice is a notice explaining why you owe taxes—it gives you the right to challenge in court, within a specific time frame, the additional tax the IRS says you owe.



Penalty appeal—Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. For what is reasonable cause to remove penalties, see Notice 746, Information About Your Notice, Penalty and Interest, at <https://www.irs.gov/pub/irs-pdf/n746.pdf>, or by scanning this QR code.

Innocent Spouse Relief - You believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. Learn more about this request at <https://www.irs.gov/businesses/small-businesses-self-employed/innocent-spouse-relief>, or by scanning this QR code. You must complete Form 8857, Request for Innocent Spouse Relief, for an Innocent Spouse request to be considered.



Prior bankruptcy: You may have received a prior bankruptcy discharge and your taxes were not excepted from the discharge. Note that even if your taxes were discharged, your pre-bankruptcy property may remain subject to a tax lien if the property was excluded from the bankruptcy or if a notice of the lien was filed before the bankruptcy. Learn more about bankruptcy at <https://www.irs.gov/businesses/small-businesses-self-employed/declaring-bankruptcy>, or by scanning this QR code.

"I've made payments that were not applied to my taxes." You may disagree with the amount the IRS says you have or have not paid.

If You Want to Propose a Lien Resolution – For the filing of a Notice of Federal Tax Lien (NFTL) against your property, choose a lien resolution and submit appropriate documentation with this form.

Withdrawal: When you request a withdrawal of the NFTL, you are asking the IRS to remove the NFTL information from public records because you believe the NFTL should not have been filed.

Subordination: When you request a subordination, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien.

Release: You can get a Federal Tax Lien released if you pay your taxes in full or complete the terms of an accepted Offer-in-Compromise.

Discharge: When you request a discharge, you are asking the IRS to remove a Federal Tax Lien from a specific property.


Learn more about the NFTL, what may be the right alternative to your issue, and what documentation to include with your Form 12153 at <https://www.irs.gov/businesses/small-businesses-self-employed/understanding-a-federal-tax-lien>, or by scanning this QR Code:



If you want to Propose a Collection Alternative – Common collection alternatives include:



- **Full payment** — Pay your taxes by personal or cashier's check, money order, or other approved method. To learn more about payments, visit <https://www.irs.gov/payments>.

- **Installment Agreement or Short-Term Payment Plan**—Pay your taxes fully or partially through monthly or deferred payments
- **Offer in Compromise**—You offer to make one or more payments to settle your tax liability for less than the full amount you owe. To learn more about this resolution, visit <https://www.irs.gov/payments/offer-in-compromise> or by scanning this QR code:
 
- **Currently Unable to Pay**—You may not be able to pay due to job loss, illness, reasonable expenses that exceed income, etc. Appeals may consider freezing collection action until your circumstances improve. Interest and applicable penalties will continue to accrue on your liability.



If you want to discuss with Appeals a collection alternative listed in Item 9 of the Form 12153, submit a completed Form 433-A (individual) and/or Form 433-B (business), as appropriate, with this form. Submitting this information with your Form 12153 is not required but will help you obtain the quickest resolution of your case. Locate copies of these forms at <https://www.irs.gov/businesses/small-businesses-self-employed/collection-process-for-taxpayers-filing-and-or-paying-late>, or by scanning this QR code

Appeals will evaluate the financial information and your specific circumstances to try to reach an agreement with you regarding payment or other resolution of your issues. Appeals may ask the IRS Collection Function to review, verify and provide its opinion on any information you submit. Appeals will share Collection's comments with you and give you the opportunity to respond.

Publications and Other Resources

It is best to use the contact information on your CDP notice for any questions about your request for a hearing and the matters you wish to appeal.

You may refer to the publications listed below for questions about the Collection process and your rights.

Publication 594
The IRS Collection Process

Publication 1660
Collection Appeal Rights

Publication 2105
Why do I have to pay taxes?

<https://www.irs.gov/pub/irs-pdf/p594.pdf>



<https://www.irs.gov/pub/irs-pdf/p1660.pdf>



<https://www.irs.gov/pub/irs-pdf/p2105.pdf>



Tax professionals who are independent from the Internal Revenue Service (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/litc;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at <https://www.irs.gov/forms-instructions>; or by scanning this QR code.¹
- 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.

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).