

Difficult Collection
Case Options
Attachment

Howard Levy, Esq.

Summary of Taxpayer Contact

| | |
|------------------------|------------------------|
| taxpayer's Name | Taxpayer's ID # |
|------------------------|------------------------|

The contents of Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process were outlined and discussed with you. This form, along with copies of the publications as appropriate, were provided to you.

In order to determine the appropriate resolution of your case, we need to calculate/verify your ability to pay the tax delinquencies, and ensure that you remain in current compliance with applicable filing and paying requirements. To assist us in doing so, please provide the following information/documents by the date required:

| Information/Documents required | Date Required |
|---|---------------|
| Payment of \$50,000 to be applied to 2009 Estimated Tax Payments | 02/27/2009 |
| Completed and signed Form 1040 for tax year 2007 | 02/27/2009 |
| Completed and signed tax returns for as follows: | 02/27/2009 |
| <ul style="list-style-type: none"> Form 941 for quarter ending 09/30/2007 Form 941 for quarter ending 09/30/2008 Form 941 for quarter ending 12/31/2008 | |
| Form 940 for tax year ending 12/31/2008 and payment of tax due | |
| Completed and signed Form 1040 for tax year 2008 | 03/16/2009 |
| Completed and signed Form 433A (blank enclosed) with supporting documents including: | 03/16/2009 |
| Personal: <ul style="list-style-type: none"> Bank statements for the last 3 months Copies of outstanding mortgages and payments made Documentation of monthly household expenses (utilities, vehicle expense, health care, etc.) Fidelity 401K statement | |
| Business: <ul style="list-style-type: none"> Bank statements for the last 3 months Profit and Loss statement List of Accounts Receivable and amounts due Documentation of monthly business expenses | |

After I receive all of the above, I will review and contact you about resolving your account. If I do not receive the above items by the dates established, I will move forward with enforced collection including levy action and referral of the unfiled returns.

Notification of Consequences of Failure to Provide Information: Your failure to provide the above information by the specified date(s) may require the IRS to take action such as issuing summonses, filing a Notice of Federal Tax Lien, and/or issuing you a Notice of Intent to Levy and Notice of Your Right to a Hearing, if one was not previously issued for this liability.

| | | |
|--|-------------|------------------------------------|
| Revenue Officer Name and Employee Identification Number | Date | Telephone / Fax Number |
| Kathryn | 2/20/2009 | 513-263-3015 Fax - 513-263-3137 |

Office Address
550 Main Street, Room 3-503, Cincinnati, Ohio 45202



VOORHEES & LEVY LLC
ATTORNEYS AT LAW

March 4, 2009

Revenue Officer
Internal Revenue Service
550 Main Street, Room 3507
Cincinnati, Ohio 45202-3222

Re:

dba

Dear Kathy:

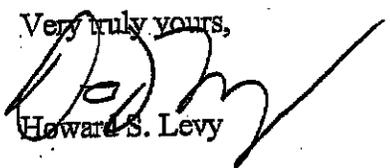
Enclosed please find for filing Form 941 for the 3rd Quarter, 2007.

Confirming our conversation regarding the Final Notice of Intent to Levy, Mr. and Mrs. [redacted] timely complied with your requests in Form 9297. You provided a deadline of close of business 2/27/09, which was met. Your request was not based on the time ordinary mail came through your office that day.

I am working with the [redacted] to provide a 433A statement and the accompanying documentation. I believe they will be fully cooperative in that regard. I would prefer to work directly with you first to resolve this now without delay, but will not do it under the threat of levy when the [redacted] have done and are doing all that is required of them.

Thank you for your consideration.

Very truly yours,


Howard S. Levy

Internal Revenue Service
100 Main Street
Room 3-503
Cincinnati, Ohio 45202

Letter Date:
March 06, 2009
Social Security or
Employer Identification Number

Person to Contact:

Employee Identification Number:

Contact Telephone Number:
513-263-3015

Cincinnati, OH 45246-4417

Dear Mr. and Mrs.

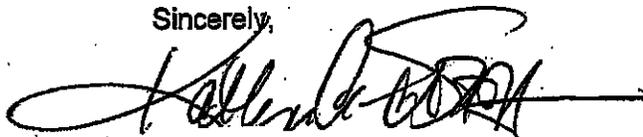
We are sending you this letter because we made a mistake in recently sending you Letter 1058, Notice of Intent to Levy and Notice of Your Right to a Hearing, dated 02/27/2009. The letter advised you we would take collection action if you did not pay the amount of tax you owe or ask for a Collection Due Process (CDP) Hearing within 30 days. Because we do not intend to take levy or seizure action against you at this time, we are rescinding the Notice of Intent to Levy and Notice of Your Right to a Hearing.

If you have already filed a request for a Collection Due Process Hearing, that request is no longer valid because the cancellation of the notice also cancels your right to request a hearing.

By law, you are entitled to only one CDP Hearing under Internal Revenue Code section 6330 for the unpaid taxes listed in our Notice of Intent to Levy and Notice of Your Right to a Hearing. We are rescinding the notice that was issued in error to preserve your right to a CDP hearing, should that become necessary in the future.

We apologize for any confusion or inconvenience our sending the Notice of Intent to Levy and Notice of Your Right to a Hearing may have caused. You do not need to do anything further regarding this letter. If you have any questions about this letter, please call our office at the above telephone number.

Sincerely,



Revenue Officer

Internal Revenue Service
 550 MAIN STREET
 ROOM 3507
 CINCINNATI, OH 45202-3222

Letter Date:

06/09/2009

Taxpayer Identification Number:

Telephone Number:

1-800-829-8374

MICHAEL J & CAROLINE

CINCINNATI, OH 45246-4417201

We have approved your request to pay your taxes in installments. Your first payment of \$6,000.00 is due on the 26th of June, 2009. You agreed to make future payments of \$6,000.00 on the 28th of each following month until you have paid the full amount you owe.

The amount you owe as of 06/08/2009 is \$448,534.57. This amount does not include all accrued penalties and interest. We will charge penalties and interest until you pay the full amount you owe, because you didn't pay your total tax when it was due.

Please be sure to send your monthly payments early enough for them to reach us by the due date. Print your social security number or employer identification number clearly on your check or money order. If you change your address, please send your new address with your next payment.

Note: If the IRS is charging backup withholding on any of your accounts, it will continue. Having an installment agreement doesn't interrupt backup withholding.

Although we have established an installment plan for you, we must protect the government's interest. Therefore, a Notice of Federal Tax Lien

HAS ALREADY BEEN FILED

A Notice of Federal Tax Lien is a public notice that the government has a claim against your property to satisfy a debt. We will release (remove) the lien when you finish paying what you owe.

CONDITIONS OF THIS AGREEMENT:

- We must receive each payment by the date shown above. If you have a problem, contact us immediately.
- This agreement is based on your current financial condition. We may change or cancel it if our information shows that your ability to pay has changed significantly.
- We may cancel this agreement if you don't give us updated financial information when we ask for it.
- While this agreement is in effect, you must pay any federal taxes you owe on time.
- We will apply your federal tax refunds (if any) to the amount you owe until it is fully paid.
- If you don't meet the conditions of this agreement, we will cancel it, and may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may cancel the agreement at any time if we find that collection of the tax is in jeopardy.
- There is a \$105.00 installment agreement fee.
- If agreement defaults, you must pay a \$45.00 reinstatement fee if agreement is reinstated.
- We will apply all payments on this agreement in the best interest of the United States.

The Internal Revenue Service will be sending you monthly reminder notices which will include the mailing address to send your payments. Detach the bottom portion of the reminder notice and include it with your payment.

In the interim, please send payments to the following address:
Internal Revenue Service
Cincinnati, OH 45999-0010

Additional Conditions:
File NFTL on or after 6/12/2009

This instalment agreement includes taxes for the following forms and tax periods:

Form
1040

Tax Period
200612

Form
1040

Tax Period
200712

Form
1040

Tax Period
200812

If you need assistance or have a question concerning your agreement, please call the telephone number at the top of the first page of this letter.

Sincerely yours,

KATHRYN
REVENUE OFFICER
Employee Identification Numbe

Profit & Loss

January through August 2011

| | Jan - Aug 11 |
|---------------------------------|--------------|
| Ordinary Income/Expense | |
| Income | |
| Consulting Income | 539,898.00 |
| Reimbursed Expenses | 8,627.66 |
| Total Income | 548,325.66 |
| Expense | |
| Bank Service Charges | 262.35 |
| Contract Services | 40,000.00 |
| Dues and Subscriptions | 95.92 |
| Employee Expenses | |
| Employee Meals | 63.53 |
| Employee Unemployment Insurance | 170.76 |
| Worker's Compensation | 137.01 |
| Employee Expenses - Other | 4,011.48 |
| Total Employee Expenses | 4,382.78 |
| Facility & Recruiting Expense | 129,828.00 |
| Garbage Collection | 210.50 |
| Insurance | |
| Disability Insurance | 480.35 |
| Health Insurance | 14,549.08 |
| Total Insurance | 15,039.43 |
| Interest Expense | |
| Mortgage | 8,116.24 |
| Interest Expense - Other | 3,064.17 |
| Total Interest Expense | 11,180.41 |
| Office Equipment | |
| Office Equipment Leasing | 2,516.03 |
| Total Office Equipment | 2,516.03 |
| Office Supplies | |
| Services | 345.86 |
| Office Supplies - Other | 1,177.70 |
| Total Office Supplies | 1,523.56 |
| Payroll Expenses | 113,399.34 |
| Postage and Delivery | 483.15 |
| Repairs | |
| Maintainance | 650.00 |
| Total Repairs | 650.00 |
| Taxes | |
| Federal | 36,105.00 |
| Local | 14,322.22 |
| Total Taxes | 50,427.22 |
| Telephone | |
| Car Telephone Expense | 1,151.60 |
| Telephone - Other | 2,836.82 |
| Total Telephone | 3,988.42 |
| Travel & Ent | |
| Airfare | 10,081.00 |
| Entertainment | 183.49 |
| Hotel Expense | 4,421.99 |
| Meals | 886.90 |
| Parking | 229.00 |
| Rental Cars | 2,007.87 |
| Travel Cash | 2,421.50 |
| Total Travel & Ent | 20,231.75 |

Profit & Loss
January through August 2011

| | <u>Jan - Aug 11</u> |
|----------------------------|--------------------------|
| Utilities | |
| ADT Security | 281.99 |
| Gas and Electric | 1,517.76 |
| Water | 238.26 |
| Total Utilities | <u>2,038.01</u> |
| Total Expense | <u>396,256.87</u> |
| Net Ordinary Income | <u>152,068.79</u> |
| Net Income | <u><u>152,068.79</u></u> |

Profit & Loss, Mike and Caroline, January 1 – August 31, 2011

| | |
|---------------------------------|---------------------|
| Gross revenues | \$548,325.66 |
| Expenses | |
| Bank service charges | \$ 358.27 |
| Facility and recruiting expense | \$129,828.00 |
| Insurance | \$ 15,039.43 |
| Interest expense | \$ 11,180.41 |
| Maintenance/repairs | \$ 860.05 |
| Office expense/supplies | \$ 4,039.59 |
| Payroll | \$113,399.34 |
| Postage | \$ 483.15 |
| Subcontractors | \$ 40,000.00 |
| Taxes | \$ 18,641.47 |
| Telephone | \$ 3,988.42 |
| Travel/entertainment | \$ 20,231.75 |
| Utilities | \$ 2,038.01 |
| | \$360,087.89 |
| | |
| <u>Net Income</u> | <u>\$188,238.00</u> |
| <u>Monthly income</u> | <u>\$ 23,529.00</u> |

Sections 5 and 6 must be completed only if the taxpayer is SELF-EMPLOYED.

Section 5: Business Information

46 Is the business a sole proprietorship (filing Schedule C) Yes, Continue with Sections 5 and 6. No, Complete Form 433-B. All other business entities, including limited liability companies, partnerships or corporations, must complete Form 433-B.

| | | |
|---------------------|-----------------------------------|--|
| 47 Business Name | 48 Employer Identification Number | 49 Type of Business Federal Contractor <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 50 Business Website | 51 Total Number of Employees | 52a Average Gross Monthly Payroll 52b Frequency of Tax Deposits |

53 Does the business engage in e-Commerce (Internet sales). Yes No

| | |
|---|----------------------------------|
| Payment Processor (e.g., PayPal, Authorize.net, Google Checkout, etc.) Name & Address (Street, City, State, ZIP code) | Payment Processor Account Number |
| 54a | |
| 54b | |

Credit Cards Accepted by the Business.

| Credit Card | Merchant Account Number | Merchant Account Provider, Name & Address (Street, City, State, ZIP code) |
|-------------|-------------------------|---|
| 55a | | |
| 55b | | |
| 55c | | |

56 Business Cash on Hand. Include cash that is not in a bank. **Total Cash on Hand \$**
 Business Bank Accounts. Include checking accounts, online bank accounts, money market accounts, savings accounts, and stored value cards (e.g. payroll cards, government benefit cards, etc.) Report Personal Accounts in Section 4.

| Type of Account | Full name & Address (Street, City, State, ZIP code) of Bank, Savings & Loan, Credit Union or Financial Institution. | Account Number | Account Balance As of <u>mmddyyyy</u> |
|---|---|----------------|---------------------------------------|
| 57a | | | \$ |
| 57b | | | \$ |
| 57c Total Cash in Banks (Add lines 57a, 57b and amounts from any attachments) | | | \$ |

Accounts/Notes Receivable. Include e-payment accounts receivable and factoring companies, and any bartering or online auction accounts. (List all contracts separately, including contracts awarded, but not started.) Include Federal Government Contracts.

| Accounts/Notes Receivable & Address (Street, City, State, ZIP code) | Status (e.g., age, factored, other) | Date Due (mmddyyyy) | Invoice Number or Federal Government Contract Number | Amount Due |
|--|-------------------------------------|---------------------|--|------------|
| 58a | | | | \$ |
| 58b | | | | \$ |
| 58c | | | | \$ |
| 58d | | | | \$ |
| 58e Total Outstanding Balance (Add lines 58a through 58d and amounts from any attachments) | | | | \$ |

Summary of Contact

Taxpayer's Name and ID#

MICHAEL J & CAROLINE

POA's-Representative Name

HOWARD S LEVY

Pursuant to Internal Revenue Code Section 6103 and Form 2848, a copy of this document will be provided to the taxpayer as appropriate.

In order to determine the appropriate resolution of the taxpayer's case, we need to calculate/verify his/her ability to pay the tax delinquencies, and ensure that the taxpayer remains in current compliance with applicable filing and paying requirements. To assist us in doing so, please provide the following information/documents by the date required:

Information/Documents required

Date Required

taxpayers to complete Form 433-A to include last six months bank statements and supporting documentation of income and expenses claimed.

1/26/2012

Notification of consequences of failure to meet the above deadlines: Failure to meet the above deadlines by the specified date(s) may require the IRS to take certain actions, such as issuing a summons, issuing a Notice of Levy, or other actions as specified below.

Levy on accounts and/or seizure of assets

Revenue Officer Name and Employee Identification Number

Date

Telephone / Fax Number

GLENN A.

01/05/2012

(513)263-3988

Fax - (513)263-3137

Office Address

550 MAIN STREET ROOM 3503 CINCINNATI, OH 45202-3222

Form 9297 (Rev. 5-2009)

Department of the Treasury - Internal Revenue Service

Summary of Contact

Taxpayer's Name and ID#

MICHAEL

POA's-Representative Name

HOWARD S LEVY

Pursuant to Internal Revenue Code Section 6103 and Form 2848, a copy of this document will be provided to the taxpayer as appropriate.

In order to determine the appropriate resolution of the taxpayer's case, we need to calculate/verify his/her ability to pay the tax delinquencies, and ensure that the taxpayer remains in current compliance with applicable filing and paying requirements. To assist us in doing so, please provide the following information/documents by the date required:

Information/Documents required

Date Required

Identity to complete Form 433-B, Collection Information Statement to include at minimum last six months bank statements, income statements and accounts receivables.

1/26/2012

Notification of consequences of failure to meet the above deadlines: Failure to meet the above deadlines by the specified date(s) may require the IRS to take certain actions, such as issuing a summons, issuing a Notice of Levy, or other actions as specified below.

Levy on account

Revenue Officer Name and Employee Identification Number | Date

GLENN A ?

01/05/2012

Telephone / Fax Number

(513)263-3988

Fax - (513)263-3137

Office Address

350 MAIN STREET ROOM 3503 CINCINNATI, OH 45202-3222

Form 9297 (Rev. 5-2009)

Department of the Treasury -- Internal Revenue Service

 VOORHEES & LEVY LLC
ATTORNEYS AT LAW

January 25, 2012

Revenue Officer
Internal Revenue Service
550 Main Street Room 3503
Cincinnati, Ohio 45202

Re: Michael and Caroline

Dear Glenn:

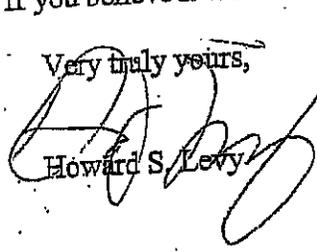
Enclosed please find Form 12153, Request for a Collection Due Process Hearing being filed on behalf of Michael and Caroline, SSN. _____ for 1040 taxes for 2007-2010 and for Form 941 taxes for 6/30/11 for Michael.

Glenn, you requested a Form 433A and 433B, six months bank statements, income statements and accounts receivable on January 5, 2012. The 433A, 433B, income statement and accounts receivable were completed and provided to you just over three months ago. They remain current under the circumstances, and we are filing a collection due process appeal in this regard. A copy of the 433A and 433B, along with the income statement and accounts receivables, is enclosed. Per your request, also enclosed are the last six months bank statements (from June 1, 2011 to December 31, 2011) for Caroline and Michael as well as Michael.

Today, I received in the mail from you a Notice of Federal Tax Lien on the 941 taxes for 6/30/11. I understand that the 941 taxes for 6/30/11 have been paid and there is a credit balance on the account of \$80.00. We have filed a CDP in regards to the lien and the Final Notice of Intent to Levy as to Michael.

Please give me a call at your convenience if you believe it would be beneficial to discuss.

Very truly yours,


Howard S. Levy

HSL/te

Internal Revenue Service
550 MAIN STREET
ROOM 3503
CINCINNATI, OH 45202-3222

Department of the Treasury

HOWARD S LEVY
11159 KENWOOD RD
BLUE ASH, OH 45242-1847

Date of this Letter:

02/08/2012

Person to Contact:

<1

Telephone Number:

(513)263-3988

Employee Identification Number:

Taxpayer Identification Number:

Mr. Levy:

Our records indicate that you are the representative for MICHAEL J & CAROLINE I in connection with the tax matters of MICHAEL J & CAROLINE Form(s) 1040. We have on file a Form 2848, *Power of Attorney and Declaration of Representative*, authorizing you to receive confidential information and to perform specified acts on behalf of the taxpayer relating to the tax liability in collection.

We have requested information from you related to the tax liability in collection. Your responses to our requests have been consistently late or incomplete. A schedule of our prior requests and a list of items currently outstanding is attached. The currently outstanding items must be submitted by 02/22/2012, 14 days from the date of this letter. Further, any information we request in the future will be due within 14 days from the date of the request. If you do not respond to this request, our rules permit us to bypass you and contact the taxpayer directly for the requested information. Where a recognized representative has unreasonably delayed or hindered an examination, collection, or investigation by failing to furnish, after repeated requests, nonprivileged information necessary to the examination, collection, or investigation, the Internal Revenue Service employee conducting the examination, collection, or investigation may be given permission to bypass the representative and contact the taxpayer directly for such information. 26 C.F.R. § 601.506(b) (Statement of Procedural Rules).

Please be advised that failure to promptly submit records or information in response to a proper and lawful request of an Internal Revenue Service officer or employee, or unreasonable delay or hindrance of an investigation, may constitute a violation of Treasury Department Circular No. 230 (31 C.F.R. Part 10), *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers Before the Internal Revenue Service*. Section 10.20(a)(1) of Circular 230 requires a practitioner, upon a proper and lawful request by a duly authorized officer or employee of the Internal Revenue Service, to promptly submit records or information in any matter before the Internal Revenue Service, unless the practitioner believes in good faith and on reasonable grounds that the records or information are privileged.

Section 10.23 of Circular 230 prohibits a practitioner from unreasonably delaying the prompt disposition of any matter before the Internal Revenue Service.

If you wish to discuss this matter further, please contact the person whose name and telephone number is shown above.

Sincerely yours,

A handwritten signature in black ink, appearing to be "W. W. W.", written in a cursive style.

Group Manager

ATTACHMENT TO LETTER 4016-A

Previously requested information not supplied was an updated Collection Information Statement, Form 433-A and Form 433-B. Need completed for period of 01/01/2011 thru 12/31/2011. Original requested date was 01/26/2012.



VOORHEES & LEVY LLC
ATTORNEYS AT LAW

February 10, 2012

Group Manager
Internal Revenue Service
550 Main Street Room 3503
Cincinnati, Ohio 45202

Re: **Michael and Caroline**

Dear Sherrill:

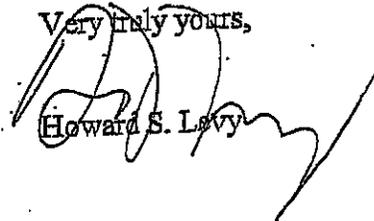
I am writing in reply to your letter that I received today regarding my power of attorney and representation of Michael and Caroline.

When you wrote the letter, you were not aware that Caroline's brother, David, passed away suddenly on January 18, 2012. David worked for the I [redacted] s business, I [redacted] and was found dead in a pool of blood in their office. He died suddenly of natural causes related to bronchitis, but it has been a difficult several weeks for the [redacted], both in their personal affairs with laying Dave to rest and in managing the business without him.

With the timing of their loss, th [redacted] s were unable to close out their books and provide updated financials for September - December, 2011 as requested by Revenue Officer [redacted]. Please note that a current financial statement was provided, as requested, in September, 2011, covering January - August, 2011. Bank statements were copied and provided last week, as requested, in the best responsive effort under the circumstances. Prior to receiving your letter, I left a message with Revenue Officer [redacted] on February 9, 2012 advising him that the financials requested for the last four months of 2011 would be forthcoming. Our response to your letter is the same: We will be updating and providing the 433A and 433B requested in the attachment to your letter in a timely manner.

Since my involvement with Revenue Officer [redacted] th [redacted] (have timely paid their estimated taxes (sent monthly), timely made their Federal tax deposits, timely filed their employment tax returns, and timely provided full financial disclosure. All of Revenue Office [redacted] requests have been met.

Very truly yours,



Howard S. Levy

Internal Revenue Service
550 MAIN STREET
ROOM 3503
CINCINNATI, OH 45202-3222

Letter Date:
03/20/2012
Taxpayer Identification Number:

MICHAEL

Telephone Number:
(866) 897-4289

CINCINNATI, OH 45241-2217057

We have approved your request to pay your taxes in installments. Your first payment of \$8,800.00 is due on 04/27/2012. You agreed to make future payments of \$8,800.00 on the 28th of each following month until you have paid the full amount you owe.

The amount you owe as of 03/19/2012 is \$19,767.48. This amount does not include all accrued penalties and interest. We will charge penalties and interest until you pay the full amount you owe, because you didn't pay your total tax when it was due.

Please be sure to send your monthly payments early enough for them to reach us by the due date. Print your social security number or employer identification number clearly on your check or money order. If you change your address, please send your new address with your next payment.

Note: If the IRS is charging backup withholding on any of your accounts, it will continue. Having an installment agreement doesn't interrupt backup withholding.

Although we have established an installment plan for you, we must protect the government's interest. Therefore, a Notice of Federal Tax Lien

HAS ALREADY BEEN FILED

A Notice of Federal Tax Lien is a public notice that the government has a claim against your property to satisfy a debt. We will release (remove) the lien when you finish paying what you owe.

CONDITIONS OF THIS AGREEMENT:

- We must receive each payment by the date shown above. If you have a problem, contact us immediately.
- This agreement is based on your current financial condition. We may change or cancel it if our information shows that your ability to pay has changed significantly.
- We may cancel this agreement if you don't give us updated financial information when we ask for it.
- While this agreement is in effect, you must pay any federal taxes you owe on time.
- We will apply your federal tax refunds (if any) to the amount you owe until it is fully paid.
- If you don't meet the conditions of this agreement, we will cancel it, and may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property.
- We may cancel the agreement at any time if we find that collection of the tax is in jeopardy.
- There is a \$105.00 installment agreement fee.
- If agreement defaults, you must pay a \$45.00 reinstatement fee if agreement is reinstated.
- We will apply all payments on this agreement in the best interest of the United States.

The Internal Revenue Service will be sending you monthly reminder notices which will include the mailing address to send your payments. Detach the bottom portion of the reminder notice and include it with your payment.

In the interim, please send payments to the following address:
Internal Revenue Service
Cincinnati, OH 45999-0039

Additional Conditions:

This installment agreement includes taxes for the following forms and tax periods:

| <u>Form</u> | <u>Tax Period</u> | <u>Form</u> | <u>Tax Period</u> | <u>Form</u> | <u>Tax Period</u> |
|-------------|-------------------|-------------|-------------------|-------------|-------------------|
| 941 | 09/30/2009 | 941 | 03/31/2010 | 941 | 06/30/2010 |
| 941 | 09/30/2010 | 941 | 12/31/2010 | 941 | 03/31/2011 |

If you need assistance or have a question concerning your agreement, please call the telephone number at the top of the first page of this letter.

Sincerely yours,

REVENUE OFFICER
Employee Identification Number: 1



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

| | |
|------------------------|----------------------|
| Notice | CP523 |
| Tax Year | 2007 |
| Notice date | June 25, 2012 |
| Social Security number | |
| To contact us | Phone 1-800-829-8374 |
| Page 1 of 4 | |

011125.212595.0041.001 1 MB 0.404 692
[Barcode]



MICHAEL J & CAROLINI
%HOWARD S LEVY
11159 KENWOOD RD
BLUE ASH OH 45242-1847995

Notice of intent to levy
Intent to terminate your Installment Agreement
Amount due immediately: \$225,237.41

Since you didn't provide an updated financial statement as we requested, your installment agreement will be terminated on July 25, 2012. In addition, the IRS may seize ("levy") any state tax refund to which you're entitled and apply it to your \$225,237.41 in overdue taxes on or after September 23, 2012.

Billing Summary

| | |
|-------------------------------|---------------------|
| Amount you owed | \$171,807.19 |
| Failure-to-pay penalty | 27,149.63 |
| Interest charges | 26,280.59 |
| Amount due immediately | \$225,237.41 |

What you need to do immediately

Call us immediately

- Call 1-800-829-8374 to provide us with your updated financial statement. Otherwise, we will terminate your installment agreement under Internal Revenue Code Section 6159(b) and the full amount you owe will be due immediately.

Continued on back...



%HOWARD S LEVY
11159 KENWOOD RD
BLUE ASH OH 45242-1847995

| | |
|------------------------|---------------|
| Notice | CP523 |
| Notice date | June 25, 2012 |
| Social Security number | |

Payment

INTERNAL REVENUE SERVICE
P.O. BOX 804527
CINCINNATI, OH 45280-4527

Amount due immediately

\$225,237.41

