



CCP-LU ACS CORRESPONDENCE

P.O. BOX 145566, STOP 813G CSC 7178 2665 9394 8179 6567

CINCINNATI, OH 45250-5566

CERTIFIED MAIL

Letter Date: 07/23/2009

Taxpayer Identification Number:
XXX-XX-7162

Contact Person:
MICHAEL W. COX

Employee Identification Number:
[REDACTED]

Contact Telephone Number:
(800) 829-3903

ARMANDO SANDOVAL LUA & Y SANDOVAL



12705

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 07/23/2009

Type of Tax	Tax Period	Amount Owed
1040	12/31/2003	30884.82
1040	12/31/2004	43552.02

The lien attaches to all the property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
ATTN: ACS SUPPORT/CDP
201 RIVERCENTER BLVD, STOP 814G
COVINGTON, KY 41011

You must request your hearing by 08/31/2009.

We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get the current amount owed, contact the person whose name and telephone number appear at the top of this letter.

(over)

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on how to Request a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,



Director, Campus Compliance Operations

Enclosures:

- Publication 594, *The Collection Process*
- Publication 1450, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*
- Publication 1660, *Collection Appeal Rights*
- Form 668-Y (C), *Notice of Federal Tax Lien*
- Form 12153, *Request for a Collection Due Process Hearing*

JUL 25 2009

1872 Department of the Treasury - Internal Revenue Service
Form 668 (Y)(c)
 (Rev. February 2004)
Notice of Federal Tax Lien

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #7**
 (800) 829-3903
 Serial Number: **565154009**
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

- For Optional Use by Recording Office
- This Notice of Federal Tax Lien has been filed as a matter of public record.
 - IRS will continue to charge penalty and interest until you satisfy the amount you owe.
 - Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
 - See the back of this page for an explanation of your Administrative Appeal rights.

Name of Taxpayer: **ARMANDO SANDOVAL LUA & Y SANDOVAL**

Residence: [REDACTED]

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2003	XXX-XX-7162	11/26/2007	12/26/2017	30884.82
1040	12/31/2004	XXX-XX-7162	11/26/2007	12/26/2017	43552.02
Total					74436.84

Place of Filing: **COUNTY RECORDER
 YOLO COUNTY
 WOODLAND, CA 95695**

This notice was prepared and signed at OAKLAND, CA, on this, the 14th day of July, 2009.

Signature: *R. A. Mitchell*
 for **MICHAEL W. COX**
 Title: **ACS**
(800) 829-3903
27-00-0008

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

EXHIBIT 17 - P
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