

0509905534
Jan. 25, 2023 LTR 5976C KO
***-**-3179 202212 30
00019809

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

Taxpayer identification number:
Tax form: 1040
Tax period ending: Dec. 31, 2022

Installment Agreement Payment

Please mail your payment at least 10 days before the 10th of the month. If you don't receive your monthly statement before you must mail your payment so that it reaches us on time, you should return a copy of this page with your payment of \$500.00 in the enclosed envelope. Make your check or money order payable to the United States Treasury and write on each payment your:

- Name
- Address
- Taxpayer identification number
- Tax year
- Tax form number
- Daytime telephone number

Notice 1155-G



Disaster Relief from the IRS

The Federal Emergency Management Agency (FEMA) recently issued a disaster declaration. The IRS announced that taxpayers in your area may qualify for administrative disaster tax relief. Administrative disaster tax relief generally includes postponement of most filing and payment deadlines. If your IRS address of record is in the covered disaster area listed in the news release, you will automatically receive IRS administrative disaster tax relief. Visit www.irs.gov and search "[IRS News From Around the Nation](#)" to view the news release.

Also, taxpayers in a federally declared disaster area have the option of claiming disaster-related casualty losses on their federal income tax return for either the year in which the event occurred, or the prior year. See Publication 547 Casualties, Disasters and Thefts for claiming disaster-related casualty and theft losses. Disaster questions, please call the IRS Disaster Hotline at 866-562-5227.

Aviso 1155-G



Alivio de Desastre por parte del IRS

La Agencia Federal para el Manejo de Emergencias (*Federal Emergency Management Agency* o *FEMA*, por sus siglas en inglés) emitió recientemente una declaración de desastre. El IRS anunció que los contribuyentes en su área pueden calificar para el alivio tributario administrativo por desastre. Por lo general, el alivio tributario administrativo por desastre incluye el aplazamiento de la mayoría de los plazos de presentación y pago. Si su dirección registrada ante el IRS se encuentra en la zona de desastre cubierta que se indica en el comunicado de prensa, usted recibirá automáticamente del IRS el alivio tributario administrativo por desastre. Visite www.irs.gov/espanol y busque "[Alrededor de la Nación](#)" para ver el comunicado de prensa.


Además, los contribuyentes en una zona declarada de desastre por el gobierno federal, tienen la opción de reclamar las pérdidas por hechos fortuitos relacionadas con el desastre en su declaración de impuestos federales sobre los ingresos ya sea para el año en que ocurrió el evento o bien para el año anterior. Consulte la Publicación 547 (sp), Hechos Fortuitos, Desastres y Robos, para reclamar las pérdidas por hechos fortuitos y robos relacionadas con desastres. Para las preguntas sobre desastres, por favor, llame a la línea directa del IRS para desastres al 866-562-5227.

032232.492127.317067.7072 2 MB 0.515 1502
|||


BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

 The IRS address must appear in the window.

Use for inquiries only

BODCD-

0509905534

Letter Number: LTR5976C
Letter Date : 2023-01-25
Tax Period : 202212

INTERNAL REVENUE SERVICE
OSC
OGDEN UT 84201-0059




*****3179

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417



073933179 TT YERU 30 0 202212 670 0000000000

 The IRS address must appear in the window.

Use for payments

BODCD-

0509905534

Letter Number: LTR5976C
Letter Date : 2023-01-25
Tax Period : 202212

INTERNAL REVENUE SERVICE



*****3179

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

KANSAS CITY MO 64999-0202



073933179 TT YERU 30 0 202212 670 0000000000

OSC
OGDEN UT 84201-0059

In reply refer to: 0509905534
Jan. 25, 2023 LTR 5976C KO
***-**-3179 202212 30

00019802
BODC: SB

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

Taxpayer identification
number: ***-**-3179
Form: 1040
Tax period ending: Dec. 31, 2022

Dear Taxpayer

Thank you for making arrangements to resolve your account.

We tentatively accepted your proposal, requested through an IRS online application, to have your monthly installment payments automatically deducted from your checking account. The agreement covers the tax period above, for the return which is still being processed.

We'll deduct your payment of \$500.00 on the 10th of each month from your checking account until you pay the full amount you owe.

We reviewed your account and found you qualified for a waiver due to your income level.

WHAT YOU NEED TO DO

You must meet all the conditions of your installment agreement. If you don't, your installment agreement could go into default and we may terminate it and take enforcement action to collect the full amount of your tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If we terminate your installment agreement and you later apply for and receive reinstatement, you'll have to pay a reinstatement user fee.

We can't deduct your first payment from your checking account until after we send your first balance due notice. Please monitor your checking account after you receive that notice to make sure your payments are being deducted.

We won't send payment reminders because we'll deduct your payments automatically from your checking account. Make sure you have enough funds in your bank account to cover the payments on the due dates and keep your records up to date. We charge an additional fee when insufficient funds in an account cause a late or missing payment, and your installment agreement will default for non-payment if you miss a payment.

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

You can make additional payments at any time to reduce the balance you owe and minimize penalty and interest charges. If you do, we recommend you send the voucher at the end of this letter with your payment to ensure it is properly applied to your account. Otherwise, you can ignore the payment voucher at the end of this letter because we'll deduct your monthly payments automatically from your bank account.

To maintain your direct debit installment agreement (DDIA), we must have current information. If your banking information changes, submit a new Form 433-D, Installment Agreement, with your new routing and account numbers. We can't change your routing and account numbers over the phone. You must contact us 15 days before the due date to stop the payments from your old account. If you don't notify us in time, your installment agreement may default for non-payment, and we may file a Notice of Federal Tax Lien.

If your address changes, send a completed Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, to the address on page 2 of the form. You must also promptly notify our installment agreement office at the address at the top of this letter of any change to your address or marital status to ensure we can communicate with you. We must have your current address to maintain your installment agreement.

We'll apply any refunds you're due to the amount you owe until you pay your balance due in full. A refund offset isn't a substitute for a monthly payment. You must still make your regular monthly payment if we apply a refund to your account.

In about eight weeks, you'll receive a notice showing the tax, penalty, and interest you owe. The notice will ask for payment of the total amount. The law requires us to send this notice on overdue accounts and to use the word "demand" when requesting payment. Because you have an installment agreement, you don't need to respond to this notice.

You must meet all the conditions of your installment agreement. If you don't, your installment agreement could go into default and we may take enforcement action to collect the full amount of your tax liability. Enforcement action could include filing a Notice of Federal Tax Lien (which notifies your creditors of our lien against your property) or placing a levy on your wages or bank accounts. If enforcement actions occur, you'll have Collection Appeal rights through the Collection Appeals Program (CAP), (see Publication 1660, Collection Appeal Rights, for complete information) and may be entitled to other appeal rights. See Publication 594, The IRS

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

Collection Process, under the Collection Due Process heading. If we terminate the installment agreement and you later apply for and receive reinstatement, you will have to pay a reinstatement user fee.

If you meet the requirements for low-income taxpayer status, the reinstatement user fee is reduced. As a low-income taxpayer, you would qualify for a waiver of the reinstatement user fee if you agree to make electronic payments through a debit instrument by reinstating your installment agreement as a direct debit installment agreement (DDIA). But, if you meet the requirements for low-income taxpayer status and are unable to make electronic payments through a debit instrument by reinstating your installment agreement as a DDIA, then you would qualify for a reimbursement of the reinstatement user fee upon completion of the installment agreement.

The other conditions of this agreement are:

- You pay on time all federal taxes due during the term of this agreement.
- We'll apply all installment agreement payments to the oldest tax assessments first, then penalties, then interest on those assessments.
- You pay all required installment agreement user fees.
- You provide a current financial statement when we request one. If we determine your ability to pay has changed, we can revise or terminate your installment agreement. We'll send you a notice of proposed modification or termination before making any changes to your installment agreement.

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, call us at the toll-free number in this letter, and we will send you a detailed computation.

**** FILING AND/OR PAYING LATE - IRC SECTION 6651 ****

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

The Failure-to-File or Failure-to-Pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$450 for returns due on or after 1/1/2023
- \$435 for returns due between 1/1/2020 and 12/31/2022
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days 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.

For individuals who filed 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.

**** INTEREST -- IRC SECTION 6601 ****

Jan. 25, 2023 LTR 5976C KO

***-**-3179 202212 30

00019806

BALTA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

We are 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 applicable penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as the penalty for 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 more information on penalties and interest, you can review Notice 746, Information About Your Notice, Penalty, and Interest.

In the meantime, to reduce penalty and interest charges, you should pay as much as you can. Mail your check or money order payable to the United States Treasury in the enclosed envelope and provide on each payment:

- Name
- Address
- Taxpayer identification number
- Tax year
- Tax form number
- Daytime telephone number

We'll apply all payments to the oldest tax assessment, then the penalties, and then to the interest on that assessment.

You must timely file all required federal tax returns.

HOW TO PAY FEDERAL TAX

Federal income tax is a pay-as-you-go tax. You must pay the tax as you earn or receive income during the year in one of three ways:

1. **WITHHOLDING** - If you're an employee, your employer will withhold income tax from your pay. Payers also withhold tax from other types of income, including pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the United States Treasury in your name.

If your employer is withholding too little tax from your wages, you should give your employer a new Form W-4, Employee's Withholding Certificate, to change the amount of withholding. You can calculate the proper withholding status and rate by using the Tax Withholding Estimator at www.irs.gov/w4app.

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

When you do not have enough tax withheld from your wages, the IRS can issue a Withholding Compliance "lock-in" letter to your employer directing them to withhold federal income tax at the highest rate.

If you receive a lock-in letter, you must continue to file returns and pay your tax due by the due date of the return, generally April 15th for most taxpayers. If you timely meet all your filing and payment obligations for three consecutive years, you can request the IRS release you from the Withholding Compliance Program.

An installment agreement does NOT meet the requirements for a release from the Withholding Compliance Program.

2. **ESTIMATED TAX PAYMENTS** - If you don't pay your tax through withholding, or don't pay enough, you might have to pay estimated tax. Self-employed individuals generally pay their tax this way. Refer to Form 1040-ES, Estimated Tax for Individuals.

If you need more information about changing your Form W-4 or making estimated tax payments, please let us know. For more information view Publication 334, Tax Guide for Small Business, or Publication 505, Tax Withholding and Estimated Tax at www.irs.gov/forms-pubs. Publication 505 explains both methods in detail.

3. **FEDERAL TAX DEPOSITS** - If you have employees, you may be required to make federal tax deposits for employment taxes. As an employer, you must withhold federal income tax, Social Security tax, and Medicare tax from wages you pay your employees. You must also pay the employer portion of Social Security and Medicare taxes, and pay Federal Unemployment Tax Act (FUTA) tax. Employers required to make deposits must deposit electronically using the Electronic Federal Tax Payment System (EFTPS).

If you need more information about making federal tax deposits, let us know. Publication 15, Circular E, Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide, explain in detail an employer's responsibilities. You can also visit www.EFTPS.gov or call EFTPS Customer Service at 800-316-6541 (individual) or 800-555-4477 (business).

For information on paying your taxes electronically, visit www.irs.gov/e-pay. If you don't have access to the internet, call EFTPS Customer Service at 800-316-6541 (individual) or 800-555-4477 (business).

BALTHA YERUVA
2456 NUTWOOD AVE APT A26
FULLERTON CA 92831-5417

Any time you can afford to pay more than the required amount, you should do so. Extra payments will help you avoid additional penalty and interest charges on the amount you still owe.

HOW TO CONTACT US

You can get any of the forms or publications mentioned in this letter by visiting www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

You can also visit our website at www.irs.gov.

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

If you're out of the country and need assistance, call us at +1-267-941-1000 (not toll-free).

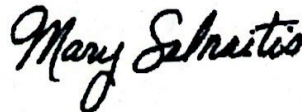
When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



Mary Salnaitis
Program Manager

Enclosures:
Envelope