

Summary

I am seeking cumulative data with no personally identifiable information. I am generally seeking information concerning CP504 Notices of Seizure of Property or Levies and the form of the notice and any relevant appeals. I will seek cumulative average amounts initially demanded and the amount (if any) actually paid (again cumulative average).

Detailed Totals Sought, Quarterly Totals since Jan 2020

For each quarter since Jan 2020 to Dec 2024, I would like:

- 1) the number of CP504 Notices sent to 1040 taxpayers along with the average amount demanded and standard deviation, minimum, and maximum of that amount.
- 2) the average number of days after the initial notice of the penalty / amount due when the CP504 was sent along with the standard deviation, minimum, and maximum of the delay. Further I would like the average amount due with the initial notice along with the standard deviation, minimum, and maximum of the initial amount due.
- 3) the average amount of penalties / amounts dues actually paid to the end of the quarter just prior to the processing of this request (e.g quarter ending Dec 2024) for that CP504 along with the standard deviation, minimum, and maximum of the amount paid. Also the average number of days after the CP504 when the last payment was received along with the standard deviation, minimum, and maximum of the number of days. If there was no payment received by the processing quarter end, the amount paid would be zero and the delay would be zero. If the last payment received to date was prior to the CP504, the number of days would be negative and included in the number of days calculations.
- 4) along with the totals above, I request a 'group by' of the first appeal initiated by the taxpayer. There would be totals for the group of all taxpayers where no appeal was initiated by the taxpayer and no further analysis of the results. However, for the group where the first appeal was initiated by the taxpayer after the CP504, there is the average delay from the CP504 until the appeal was received by the IRS along with the standard deviation, minimum, and maximum of the delay. If the first appeal was initiated prior to the CP504 these records should be included in a separate group where the delay would be a negative number of days with the average 'delay' and the standard deviation, minimum, and maximum of the delay.
- 5) I also request a 'group by' of the results of the last appeal initiated by the taxpayer. If there was no appeal at all, then only the 'no appeal' in the above grouping is necessary. If the last appeal remains unresolved there would be a total of taxpayers falling into this category and no further analysis of the results (columns are null). However, for those cases where there was a result for the last appeal, I would like the average amount due according to the last appeal along with the standard deviation, minimum, and maximum of the amount due. If the appeal dictates that the IRS issue a refund to the taxpayer, that refund should be recorded as a negative amount due and incorporated into the average and other measurements.
- 6) I have read CP504's which contain the statute mandated 30 days notice as well as CP504's which omit the required notice with increased references to 'immediately'. As such I would like all of the above analysis for all CP504's but also 'group by' analysis according to the actual text of the CP504. There would be the number of times the CP504 contains the text '30 days' (presumed to be in the range

of 0 to a handful, perhaps 5). There would also be columns with the number of times the CP504 contains the text 'immediately' as an average, standard deviation, minimum and maximum of that the times it occurs.

If there are CP504 templates exclusively in a foreign language such as Spanish without any English included, then I would like separate 'group by's breaking out these foreign CP504 by language (e.g. Spanish) and then a break out as above of the translated text for '30 days' and 'immediately'.

In addition, I would like a single sample CP504 text for each of the different groups listed above with different counts of '30 days' and 'immediately'.

Your attention to this matter is appreciated.

Brian