Form **10492**
(Rev. January 2005)

Department of the Treasury — Internal Revenue Service

Notice of Federal Taxes Due

Escrow or Docket number

To *(Name of Escrow Holder, Agent of Taxpayer, or Fiduciary)*

Amount due

$ _____

Address *(Number, Street, P.O. Box, City, State, ZIP code)*

You are hereby notified that there is now due, owing, and unpaid from —

Name of taxpayer _____

Address *(Number, Street, P.O. Box, City, State, ZIP code)*

to the United States of America, the sum of _____

for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code *(IRC)* Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL

Date after which additional interest will be charged u		Dated at _____ this _____ day
Date after which applicable late payment penalty will be charged u		of _____, 20 _____ .

If a Notice of Federal Tax Lien*(s)* has been recorded, a ***Certificate of Release of Federal Tax Lien*** will be filed immediately ***only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.***

Caution to Fiduciaries: For personal liability for failure to honor priority of debts due the United States, see sections 3466 and 3467 of the revised statutes *(31 U.S.C. 191, 192)*.

Please make payment payable to the **United States Treasury** and send it to the Internal Revenue Service at the address below.

By *(Name)*	Title	ID number	Telephone number ( )

Address *(Number, Street, P.O. Box, City, State, ZIP code)*	Signature