

Mr/Ms X
4 Main Street
Main Town
Dublin 2

Brainse CMÁ LPT Branch
Bosca Poist 1 P. O. Box 1,
Luimneach Limerick

☎ **1890 200 255**

19 February 2015

Property ID: 1234567AH

PIN: AB34CD56

Local Property Tax (LPT)

Dear Mr/Ms X,

I am writing to you in connection with Local Property Tax (LPT) in respect of the residential property:

**4 Main Street
Main Town
Dublin 2**

My records show that you have not met your LPT obligations in respect of this property and a liability and/or Return remains outstanding for the period(s) specified below :

Period	Description	Return Outstanding	Amount Due €
2012	Estimate	Yes	200
2013	Estimate	Yes	45
2014	Estimate	Yes	90
2015	Estimate	Yes	90
Total			425

I serve notice that if you do not pay the outstanding amounts within 14 days from the date of this letter I will take whatever steps are available to me, in accordance with the Finance (Local Property Tax) Act 2012 (as amended), to enforce recovery of the full amount of the liabilities without further notice. This action may include the withholding of Tax Clearance certification, referral to a Sheriff or Solicitor, or Attachment as provided for by Section 1002 Taxes Consolidation Act 1997 (as amended).

Where your liability is based on an estimated amount you must also file an LPT Return for **2013** confirming the correct amount of LPT due for the property. If you have not filed your LPT Return you may be liable to additional penalties including the application of an Income Tax or Corporation Tax surcharge as provided for by Section 38 Finance (Local Property Tax) Act 2012 (as amended).

To make a payment or submit an LPT Return you should access your online LPT record at www.revenue.ie using the Property ID and PIN access codes quoted at the top of this notice.

If you require assistance in filing your Return or making payment you should contact the LPT Helpline at **1890 200 255** (or **+3531 7023049** if calling from abroad). Please have your PPS Number, Property ID and PIN to hand so that the operator can access your record.

If you have recently paid the amounts due and filed any outstanding Returns then please disregard this notice.

Yours sincerely,

Michael Gladney,
Collector-General.

