



IRS Department of the Treasury
Internal Revenue Service

ACS SUPPORT - STOP 813G
PO BOX 145566
CINCINNATI, OH 45250-5566

71617618363065834647

Date:
JUNE 08, 2009

Taxpayer Identification Number:
XX-XXX5177 F 00

Case Reference Number:
8484539479

Caller ID: 651930

Contact Telephone Number:
TOLL FREE: 1-800-829-3903
BEST TIME TO CALL:
MON. - FRI 8:00 AM TO 8:00 PM
ASISTENCIA EN ESPANOL 1-800-829-3903

COLORADO HUMANE SOCIETY & SPCA INC
2760 S PLATTE RIVER DR
ENGLEWOOD CO 80110-1406603

109657

CALL IMMEDIATELY TO PREVENT PROPERTY LOSS FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING

WHY WE ARE SENDING YOU THIS LETTER

We've written to you before asking you to contact us about your overdue taxes. You haven't responded or paid the amounts you owe. We encourage you to call us immediately at the telephone number listed above to discuss your options for paying these amounts. If you act promptly, we can resolve this matter without taking and selling your property to collect what you owe.

We are authorized to collect overdue taxes by taking, which is called levying, property or rights to property and selling them if necessary. Property includes bank accounts, wages, real estate commissions, business assets, cars and other income and assets.

WHAT YOU SHOULD DO

This is your notice, as required under Internal Revenue Code sections 6330 and 6331, that we intend to levy on your property or your rights to property 30 days after the date of this letter unless you take one of these actions:

- Pay the full amount you owe, shown on the back of this letter. When doing so,
 - Please make your check or money order payable to the United States Treasury;
 - Write your social security number and the tax year or employer identification number and the tax period on your payment; and enclose a copy of this letter with your payment.
- Make payment arrangements, such as an installment agreement that allows you to pay off your debt over time.
- Appeal the intended levy on your property by requesting a Collection Due Process hearing within 30 days from the date of this letter.

WHAT TO DO IF YOU DISAGREE

If you've paid already or think we haven't credited a payment to your account, please send us proof of that payment. You may also appeal our intended actions as described above.

Even if you request a hearing, please note that we can still file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice that tells your creditors that the government has a right to your current assets and any assets you acquire after we file the lien.

We've enclosed two publications that explain how we collect past due taxes and your collection appeal rights, as required under Internal Revenue Code sections 6330 and 6331. In addition, we've enclosed a form that you can use to request a Collection Due Process hearing.

We look forward to hearing from you immediately, and hope to assist you in fulfilling your responsibility as a taxpayer.

Enclosures: Copy of letter, Form 12153, Publication 594, Publication 1660, Envelope



840605177223

Automated Collection System



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Automated Collection System

Taxpayer Identification Number:

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Case Reference Number:

8484539479



Penalty and Interest

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The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalty and interest, please call the telephone number listed on the front of this notice/letter.

Paying Late - Internal Revenue Code Sections 6651(a)(2), a(3) and (d)(1)

We charge a late payment penalty of 1/2 percent of the tax owed for each month or part of a month the tax remains unpaid from the due date, up to a maximum of 25 percent of the tax due. The 1/2 percent increases to 1 percent for each subsequent month or part of a month if the tax remains unpaid 10 days after the IRS issues a notice of intent to levy.

Interest - IRC Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest is also charged on penalties for late filing, late payment, over or understating valuations, and substantially understating the tax you owe. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

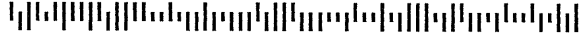
Corporate Interest - We charge additional interest of 2 percent if, according to our records, you didn't make your corporate tax (income, employment, excise, etc.) payment within 30 days after we notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.


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 COLORADO HUMANE SOCIETY & SPCA INC
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ENGLEWOOD CO 80110-1406603

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Return this cover sheet in the envelope provided so our address appears in the window.

FOLD HERE and return with your reply

FOLD HERE and return with your reply

Automated Collection System

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Internal Revenue Service
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CINCINNATI, OH 45250-5566

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,*
- *Notice of Intent to Levy and Notice of Your Right to a Hearing,*
- *Notice of Jeopardy Levy and Right of Appeal,*
- *Notice of Levy on Your State Tax Refund- Notice of Your Right to a Hearing.*

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.

1. Print Name:

If a husband and wife owe the tax liability jointly, please print both names if both want a hearing.

Address:

City: _____ State: _____ Zip Code: _____

2. Social Security Number or Numbers

SSN 1

— —

SSN 2

— —

Employer Identification Number

3. Daytime Telephone Number and Best Time to Call

() _____ - _____ am. pm.

4. Tax Information

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

Request for a Collection Due Process or Equivalent Hearing

5. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

- Filed Notice of Federal Tax Lien Proposed Levy or Actual Levy

6. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

- I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing is too late.

7. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

- Collection Alternative Installment Agreement Offer in Compromise

- Lien Subordination Discharge Withdrawal

Please explain:

- My Spouse Is Responsible Innocent Spouse Relief (Please attach Form 8857, *Request for Innocent Spouse Relief*, to your request.)

- Other Reason:

(Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.)

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it.

SIGN HERE

Your Signature	Date
Spouse's Signature (if a joint request, both must sign)	Date

IRS Use Only

IRS Employee (Print)	Employee Telephone Number	IRS Received Date
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Information You Need To Know When Requesting A Collection Due Process Hearing

What Is the Deadline for Requesting a Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a proposed levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice).

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will increase by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 6 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice-- one year plus five business days from the filing date of the Federal Tax Lien.
- Levy Notice-- one year from the date of the levy notice.

Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals.**

Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for a free or nominal charge. Our Publication 4134, *Low Income Taxpayer Clinic List*, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See page five of Publication 594, *The IRS Collection Process*, or visit www.irs.gov/advocate/index.html. You also can call 1-877-777-4778 for TAS assistance.

Note— The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at www.irs.gov/pub/irs-util/friv_tax.pdf

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

Information You Need To Know When Requesting A Collection Due Process Hearing

What Are Examples of Reasons for Requesting a Hearing?

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

You want a collection alternative-- "I would like to propose a different way to pay the money I owe." Common collection alternatives include:

- Full payment-- you pay your taxes by personal check, cashier's check, money order, or credit card.
- Installment Agreement-- you pay your taxes fully or partially by making monthly payments.
- Offer in Compromise-- you offer to make a payment or payments to settle your tax liability for less than the full amount you owe.

You want action taken about the filing of the tax lien against your property-- You can get a Federal Tax Lien released if you pay your taxes in full. You also may request a lien subordination, discharge, or withdrawal.

When you request **lien subordination**, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien. For example, you may ask for a subordination of the Federal Tax Lien to get a refinancing mortgage on your house. You would ask to make the Federal Tax Lien secondary to the mortgage, even though the mortgage came after the tax lien filing. The IRS Office of Appeals would consider lien subordination, in this example, if you used the mortgage proceeds to pay your taxes.

When you request a **lien discharge**, you are asking the IRS to remove a Federal Tax Lien from a specific property. For example, you may ask for a discharge of the Federal Tax Lien on your house to sell that property and use the sale proceeds to pay your taxes.

When you request a **lien withdrawal**, you are asking the IRS to remove the lien information from public records because you believe the Federal Tax Lien should not have been filed. For example, you may ask for a withdrawal of the filing of the Federal Tax Lien if you believe the IRS filed the lien prematurely or did not follow procedures or if a withdrawal will allow you to pay your taxes more quickly.

Your spouse is responsible-- "My spouse (or former spouse) is responsible for all or part of the tax liability." You may believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. If this is the case, you are requesting a hearing so you can receive relief as an innocent spouse. You should complete and attach Form 8857, *Request for Innocent Spouse Relief*, to your hearing request.

Other Reasons-- "I cannot pay my taxes." Some possible reasons why you cannot pay your taxes are: (1) you have a terminal illness or excessive medical bills; (2) your only source of income is Social Security payments, welfare payments, or unemployment benefit payments; (3) you are unemployed with little or no income; (4) you have reasonable expenses exceeding your income; or (5) you have some other hardship condition. The IRS Office of Appeals may consider freezing collection action until your circumstances improve.

"I am not liable for (I don't owe) all or part of the taxes." You can raise a disagreement about the amount you owe only if you did not receive a deficiency notice for the liability (a notice explaining why you owe taxes-it gives you the right to challenge in court, within a specific timeframe, the additional tax the IRS says you owe), or if you didn't have any other prior opportunity to disagree with the amount you owe.

"I do not believe I should be responsible for penalties." The IRS Office of Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. Notice 433, *Interest and Penalty Information*, describes what are considered reasonable causes for removing penalties.

"I have already paid all or part of my taxes." You disagree with the amount the IRS says you haven't paid if you think you have not received credit for payments you have already made.

See Publication 594, *The IRS Collection Process*, for more information on the following topics: Installment Agreements and Offers in Compromise-page 6; Lien Subordination, Discharge, and Withdrawal-page 8; Innocent Spouse Relief-page 4; Temporarily Delay Collection-page 6; and belief that tax bill is wrong-page 4.

Collection Appeal Rights

You may appeal many IRS collection actions to the IRS Office of Appeals (Appeals). The two main procedures are **Collection Due Process** and **Collection Appeals Program**. Other procedures are described on page four of this publication.

Collection Due Process (CDP) is available if you receive one of the following notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320.*
- *Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing.*
- *Notice of Jeopardy Levy and Right of Appeal.*
- *Notice of Levy on Your State Tax Refund – Notice of Your Right to a Hearing.*

Collection Appeals Program (CAP) is available for the following actions:

- *Before or after the IRS files a Notice of Federal Tax Lien.*
- *Before or after the IRS levies or seizes your property.*
- *Termination of an installment agreement.*
- *Rejection of an installment agreement.*

CAP is generally quicker and is available for a broader range of collection actions. However, you can't go to court if you disagree with the CAP decision. CAP procedures are described on pages three and four of this publication.

You may represent yourself at CDP, CAP and other Appeals proceedings. Or, you may be represented by an attorney, certified public accountant, or a person enrolled to practice before the IRS. Also, you may be represented by a member of your immediate family, or in the case of a business, by regular full-time employees, general partners or bona fide officers.

A Low Income Tax Clinic may represent you if you qualify. A Low Income Tax Clinic is an independent organization that provides low income taxpayers with representation in federal tax controversies with the IRS for free or a nominal charge. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area and is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

If you want your representative to appear without you and to receive and inspect confidential material, you must file a properly completed Form 2848, *Power of Attorney and Declaration of Representative*. You may also authorize an individual to receive or inspect confidential material but not represent you before the IRS, by filing a Form 8821, *Tax Information Authorization*. These forms are available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

HEARING AVAILABLE UNDER COLLECTION DUE PROCESS (CDP)

For Lien and Levy Notices

By law, you have the right to a CDP hearing by Appeals for these collection actions:

- The first time a Notice of Federal Tax Lien is filed for a tax and period.
- Before the first levy on your property for a tax and period.
- After levy on your state refund.
- After levy when collection is in jeopardy.

You may contest the CDP determination in the United States Tax Court.

Lien Notice: The IRS is required to notify you the first time a Notice of Federal Tax Lien is filed for each tax and period. The IRS must notify you within 5 business days after the lien filing. This notice may be mailed,

given to you, or left at your home or office. You then have 30 days, after that 5-day period, to request a hearing with Appeals. The lien notice you receive will indicate the date this 30-day period expires.

Levy Notice: For each tax and period, the IRS is required to notify you the first time it intends to collect a tax liability by taking your property or rights to property. The IRS does this by issuing you a levy notice. The IRS can't levy or seize your property within 30 days from the date this notice is mailed, given to you, or left at your home or office. During that 30-day period, you may request a hearing with Appeals. There are two exceptions to issuing this notice before levy:

- (1) When collection of the tax is in jeopardy.
- (2) When IRS levies your state tax refund.

You may request a hearing after the levy action in both of these instances.

If your request for a CDP hearing is not timely, you may request an equivalent hearing. To receive an equivalent hearing, your request must be postmarked on or before the end of the one-year period after the date of the levy notice or on or before the end of the one-year period plus five business days after the filing date of the Notice of Federal Tax Lien.

How do you request a CDP or equivalent hearing with the Office of Appeals?

Complete Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, or other written request with the same information and send it to the address shown on your lien or levy notice. To request an equivalent hearing, you must check the Equivalent Hearing box on line 6 of Form 12153 or if you don't use Form 12153 write that you want an equivalent hearing if the CDP hearing request is late. If you received both a lien and a levy notice, you may appeal both actions by checking the boxes on line 5 of Form 12153 or if you don't use Form 12153 you may appeal both actions in one written request. You must identify your alternatives to, or your reasons for disagreeing with, the lien filing or the levy action. Alternatives or reasons for disagreeing may include:

- Collection alternatives such as installment agreement or offer in compromise.
- Subordination or discharge of lien.
- Withdrawal of Notice of Federal Tax Lien.
- Appropriate spousal defenses.
- The existence or amount of the tax, but only if you did not receive a notice of deficiency or did not otherwise have an opportunity to dispute the tax liability.

You may not raise an issue that was raised and considered at a prior administrative or judicial hearing, if you participated meaningfully in the prior hearing or proceeding.

Form 12153 is available at your local IRS Office, by calling 1-800-829-3676, or from www.irs.gov. Include a copy of your lien and/or levy notice. List all taxes and tax periods for which you are requesting a hearing. You are entitled to only one hearing relating to a lien notice and one hearing relating to a levy notice, for each taxable period. In general, the IRS will deny a hearing request that makes arguments identified by the IRS as frivolous or that is made to delay collection.

To preserve your right to go to court, you must request a CDP hearing within the time period provided by law. Your request for a CDP hearing must be sent to the address on the lien or levy notice and postmarked on or before the date shown in the lien notice or on or before the 30th day after the date of the levy notice.

Before you formally appeal a lien or levy notice by sending us Form 12153, you may be able to work out a solution with the Collection office that sent the notice. To do so, call the telephone number on the lien or levy notice and explain to the IRS employee listed on the notice or other representative why you disagree with the action. If a telephone number is not shown on the notice, you can call 1-800-829-1040. This contact, however, does NOT extend the 30-day period to make a written request for a CDP hearing.

What will happen when you request a CDP or equivalent hearing with the Office of Appeals?

After you request a hearing, you may still discuss your concerns with the Collection office that sent the lien or levy notice. If you are able to resolve the issues with that office, you may withdraw your request for a hearing. If you are unable to, or do not care to, resolve the issues with the Collection office, your case will be forwarded immediately to Appeals.

Appeals will contact you to schedule a conference. Your hearing will consist of an in-person or telephone conference and one or more written or oral communications.

Unless the IRS has reason to believe that collection of the tax is in jeopardy, levy action is not permitted for the subject tax and periods during the 30 days after the levy notice and during the timely-requested CDP hearing. Normally, there will be no levy action during the period you have to request a hearing from a lien notice and during the CDP hearing.

If your request for a CDP hearing is timely, the 10-year period the IRS has to collect your taxes will be suspended until the date the determination becomes final or you withdraw your request for a hearing in writing.

At the conclusion of the CDP hearing, Appeals will issue a determination letter. If you don't agree with Appeals' determination, you may request judicial review of the determination by petitioning the United States Tax Court on or before the 30th day after the date of Appeals' determination.

Appeals will retain jurisdiction over its determination. You may return to Appeals if you believe that the Collection function did not carry out Appeals' determination as it was stated or if there is a change in your circumstances that affects Appeals' determination. However, you must first try to work with Collection to resolve the problem.

If your request for a CDP hearing is not timely and you request an equivalent hearing, the law does not require the suspension of collection action. Furthermore, you cannot go to court if you disagree with Appeals' decision.

HEARING AVAILABLE UNDER COLLECTION APPEALS PROGRAM (CAP)

For Liens, Levies, Seizures and Installment Agreements

The CAP procedure is available under more circumstances than Collection Due Process (CDP). Unlike CDP, you may not challenge in CAP the existence or amount of your tax liability. You also cannot proceed to court if you don't agree with Appeals' decision in your CAP case. Collection actions you may appeal under CAP are:

Notice of Federal Tax Lien. You may appeal the proposed filing of a Notice of Federal Tax Lien (NFTL) or the actual filing of an NFTL. You are entitled to a CDP hearing after the first filing of an NFTL. See the preceding information regarding **Hearing Available under Collection Due Process.** You may also appeal denied requests to withdraw an NFTL, and denied discharges, subordinations, and non-attachments of a lien.

Notice of Levy. You may appeal before or after the IRS places a levy on your wages, bank account or other property. You may also have additional Collection Due Process appeal rights. See the preceding information regarding **Hearing Available under Collection Due Process.** You may also appeal the denial by the IRS of your request to have levied property returned to you.

Seizure of Property. You may appeal before or after the IRS makes a seizure.

Rejection or Termination of Installment Agreement. You may appeal when the IRS rejects your request for an installment agreement. You may also appeal when the IRS proposes to terminate or terminates your installment agreement.

How do you appeal a lien or levy action if your only collection contact has been a notice or telephone call?

1. Call the IRS at the telephone number shown on your notice. Be prepared to explain which action(s) you disagree with and why you disagree. You must also offer a solution to your tax problem.
2. If you can't reach an agreement with the employee, tell the employee that you want to appeal his or her

decision. The employee must honor your request and will refer you to a manager. The manager will either speak with you then or will return your call within 24 hours.

3. Explain to the manager which action(s) you disagree with and why. The manager will make a decision on the case. If you don't agree with the manager's decision, your case will be forwarded to Appeals for review. You do not have to submit the appeal request in writing.

How do you appeal a lien, levy or seizure action if you have been contacted by a Revenue Officer

1. If you disagree with the decision of the Revenue Officer, you must first request a conference with the Collection manager.
2. If you do not resolve your disagreement with the Collection manager, you may submit a written request for Appeals consideration, preferably by completing Form 9423, *Collection Appeal Request*. This form is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov. Check the action(s) you disagree with and explain why you disagree. You must also offer a solution to resolve your tax problem.
3. Submit the Form 9423 to that Collection office.
4. If you request an appeal after the IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is given to you or left at your home or business.
5. Your request for an appeal of a lien, levy or seizure must be postmarked on or before 2 days after the date of your conference with the Collection manager, or the IRS will resume collection action.

How do you appeal the rejection of a proposed installment agreement?

1. Call the telephone number shown on the letter rejecting your proposed installment agreement and explain that you want to appeal the rejection. Your appeal need not be in writing unless the rejection letter was sent by a Revenue Officer, in which case your request for an appeal must be in writing, preferably using Form 9423. You need not have a conference with a Collection manager before appealing the rejection of a proposed installment agreement.

2. Your request for an appeal of the rejection of a proposed installment agreement must be made on or before the 30th day after the date of the rejection letter (the mailing of a written request, including a Form 9423, must be postmarked on or before such day).

How do you appeal the termination of an installment agreement?

1. Call the telephone number shown on the notice that indicates that the IRS intends to terminate your installment agreement. If you are unable to resolve the matter, then explain that you want to appeal the termination. Your appeal need not be in writing unless the notice of intent to terminate your installment agreement was sent by a Revenue Officer, in which case your request for an appeal must be in writing, preferably using Form 9423. You need not have a conference with a Collection manager before appealing the termination of an installment agreement.
2. You will have 76 days from the date of the notice of intent to terminate in which to request an appeal. Unless you appeal within 30 days after the date of the notice, or cure your default of the installment agreement, the installment agreement will terminate automatically on the 46th day after the date of the notice. After the 46th day, and the termination of your agreement, your right to appeal will continue for 30 more days. Accordingly, your request must be made on or before the 76th day after the date of the notice of intent to terminate (the mailing of a written request, including a Form 9423, must be postmarked on or before such 76th day). You are only entitled to file one appeal during the 76-day period.

What will happen when you appeal your case?

Lien, Levy and Seizure: Normally, the IRS will stop collection action on the tax periods Appeals is considering, unless the IRS believes the collection of the tax is at risk.

Installment Agreements: **IMPORTANT** - The IRS can't levy until 30 days after the rejection or termination of your agreement. If you appeal within the 30-day period, the IRS will be prohibited from levying until your appeal is completed.

Once Appeals makes a decision regarding your case, that decision is binding on both you and the IRS. You cannot obtain judicial review of Appeals' decision following a CAP hearing.

Note: Providing false information, failure to provide all pertinent information or fraud will void Appeals' decision.

APPEAL OF OTHER COLLECTION ACTIONS

You may also appeal other collection actions:

- Rejected Offer in Compromise.
- Proposed Trust Fund Recovery Penalty.
- Denied request to abate penalties (i.e., late payment, late filing, or deposit penalties).

To dispute a penalty in Appeals, follow the protest requirements in Publication 5, *Your Appeal Rights and How To Prepare A Protest If You Don't Agree*. Also, the correspondence you receive on these types of cases will explain where you should send your protest.

Help if you are experiencing economic harm...

If you are experiencing economic harm or are seeking help in resolving a tax problem that has not been resolved through normal channels or believe an IRS system or procedure is not working as it should, you may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059. TAS cannot extend the time you have to request a CDP, equivalent or CAP hearing. The timeframes for requesting these hearings are explained in this publication.



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