

Summary Notice of Determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, and Waiver of Suspension of Levy Action

Taxpayer Name(s): [REDACTED]

Address: [REDACTED] NEW LENOX, IL 60451-2677

Type of Tax/Tax Form: IRC 6672 / Trust Fund Recovery Penalty Assessment / Civil Penalty Assessments

Tax Period(s): 03/2005, 06/2005, 09/2005, 12/2005, 03/2006, 06/2006, 09/2006, 12/2006, 03/2007, 06/2007, 09/2007, 12/2007, and 03/2008

Social Security/Employer Identification Number(s): [REDACTED]

This waiver concerns the following Collection Due Process (CDP) Notice(s):

Notice of Federal Tax Lien Filing and Your Right to a Hearing (IRC Section 6320)

Notice of Intent to levy and Your Right to a Hearing (IRC Section 6330)

I understand that IRC Sections 6320 and 6330 require the Office of Appeals to issue a Notice of Determination after a CDP Hearing. Those sections also allow me 30 days to file a lawsuit with the appropriate court if I disagree with Appeals' determination.

During that 30-day period and during any lawsuit filed during that 30-day period requesting review of the Appeals determination, the IRS may not levy to collect the taxes at issue.

I agree that the Appeals determination shown below, as a summary Notice of Determination is appropriate and correct. I also knowingly and voluntarily waive the following rights:

- I waive my right under Sections 6320 and 6330 to request judicial review within 30 days of an Appeals Notice of Determination.
- I waive the 30-day suspension of levy action described in section 6330(e)(1).

I understand that once I sign this waiver, and Appeals signs the Summary Notice of Determination, the suspended statutes of limitations on collection, and other suspended statutes referred to in section 6330(e), will resume.

If, in accordance with the Appeals' determination, I entered into an offer in compromise, installment agreement, or other collection alternative, I understand that the IRS won't levy my property so long as I comply with the terms of the Appeals determination, unless levy action is part of the Appeals determination. If I fail to abide by the terms of the Appeals' determination, the IRS may begin other collection actions, including the filing of a lien, a levy, or both.

I don't waive my right under Appeals' retained jurisdiction to receive another hearing with Appeals if I disagree with the IRS over how it followed the Appeals determination.

I don't waive my right to return to Appeals for another hearing if my circumstances change. I understand that I must first exhaust my administrative remedies before I request the hearing.

I don't give up any other administrative appeal rights I'm entitled to, such as appeal rights under the Collection Appeals Program (CAP).

Taxpayer Signature

Date

Spouse's Signature (If applicable)

Date

Signature of Taxpayer's Authorized Representative (If Applicable)

Date

Summary Notice of Determination:

Appeals has verified whether applicable laws and administrative procedures have been met, has considered the issues raised, and has balanced the proposed collection action with the legitimate concerns that such action be no more intrusive than necessary as required by IRC Section 6330(c)(3). The determination of Appeals is that the proposed levy action is not sustained.

We are recommending the accounts be declared temporarily uncollectible based on our analysis of your current financial situation. Please be advised that penalty and interest will continue to accrue while collection action is suspended. The Service has the discretion to remove your accounts from uncollectible status should your financial situation improve. This could result in enforcement action to collect your liabilities. While in uncollectible status, any overpayments on your tax returns will be applied to the liabilities.

Team Manager, Office of Appeals

Date