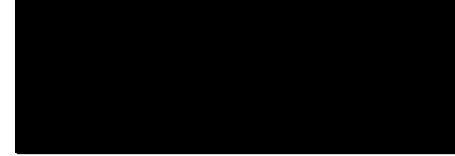


**Internal Revenue Servi**  
Philadelphia Campus Appeals  
600 Arch Street  
Room 6448  
Philadelphia, PA 19106

Department. the Treasury

**Person to Contact:**



Contact Hours: 7:00 A.M.-3:30 P.M. EST

**Refer Reply to:**

AP:CL:PHC:REP

**In Re:**



**SSN/EIN Number:**



**Tax Period(s) Ended:**

12/2016

Date: March 6, 2019



WESTMINSTER CO 80234

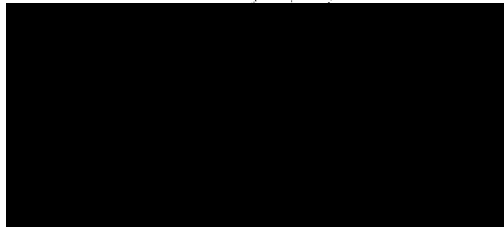
Dear Mr. Highe:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call me at the above phone number.

Thank you for your cooperation.

Sincerely,



Enclosures:



Internal Revenue Service  
Philadelphia Campus Appeals  
600 Arch Street  
Room 6448  
Philadelphia, PA 19106

Department of the Treasury

Person to Contact:



Contact Hours: 7:00 A.M.-3:30 P.M. EST

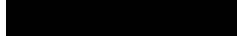
Refer Reply to:

AP:CL:PHC:REP

In Re:

Collection Due Process - Levy

SSN/EIN Number:



Tax Period(s) Ended:

12/2016

Date: March 6, 2019



DELRAY BEACH FL 33446-9595

**COPY**

Dear Taxpayer:

A review of our records indicates that you previously indicated that you were experiencing financial hardship. Following my review and analysis of the Collection Information Statement (Form 433-A) that you previously submitted, it is my contention to have your tax accounts coded as Currently Not Collectable (CNC) status. It is the Office of Appeals determination that your account be placed in Currently Not Collectable Status (CNC). In doing so, we have made a determination that your case should not be in the collection stream at this present time that penalty and interest will continue to accrue while the collection action is suspended. Additionally, I must also point out to you that the Internal Revenue Service (IRS) will have discretion to remove your account from CNC status should your financial situation improve and that if the taxpayer's account is removed from CNC status the IRS may levy to collect the liabilities. Lastly, the Collections area of the Internal Revenue Service (Service) may file a Notice of Federal Tax Lien (NFTL) to protect the government's interests.

In light of the above-mentioned determination by the Office of Appeals, I have attached the following: (1) Form 12257-Summary Notice of Determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, and Waiver of Suspension of Levy Action for your review and execution.

Please review this document and, if you are in agreement, execute same and faxed back to me **either by fax to my fax number indicated in the top right corner of this letter or by mail so that I receive same by no later than March 18, 2019.**

Please contact me with any questions or concerns you have regarding this letter. My telephone number is listed above.

Sincerely,



Enclosures:  
Form 12257

cc: Joseph Highe

Form **12257**  
(August 2014)

Department of the Treasury - Internal Revenue Service

**Summary Notice of Determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, Waiver of Suspension of Levy Action, and Waiver of Periods of Limitation in Section 6330(e)(1)**

Taxpayer name(s)

Address (street)

City  
DELRAY BEACH

State  
FL

Zip code  
33446-9595

Type of tax/tax form  
1040

Tax period(s)  
12/2016

Social Security/Employer Identification Number(s)

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 allow me 30 days to seek judicial review of Appeals determination with Tax Court. A longer period may apply to file a lawsuit with the Tax Court to contest determinations by Appeals regarding innocent spouse (section 6015) or interest abatement (section 6404).

I understand that, if I have requested an IRC Section 6330 hearing, the IRS may not levy to collect the taxes at issue for the period of the hearing, during the 30-day period for seeking judicial review of Appeals' determination and while any timely-requested appeal is pending (*unless an exception to the levy prohibition applies*). If I have only requested an IRC Section 6320 hearing, the IRS may not levy unless an exception to the levy prohibition applies or I already have been given my IRC Section 6330 hearing rights.

I agree that the Appeals determination shown on the following page, as a Summary Notice of Determination, is appropriate and correct. Because of my agreement, I recognize there is no need for judicial review of the determination, or for the continuation of the levy prohibition or suspension of the statute of limitation on collection and other suspended periods referred to in section 6330(e)(1).

- I waive my right under Sections 6320 and 6330 to request judicial review of an Appeals' Notice of Determination.
- I waive the 30-day suspension of levy action described in section 6330(e)(1) if I have requested an IRC Section 6330 hearing.
- I waive the 30-day suspension of the statute of limitations on collection and other suspended periods referred to in section 6330(e)(1).

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 will not 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 enforced collection actions, including the filing of a lien and/or a levy.

I do not 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 do not waive my right under Appeals retained jurisdiction to receive another hearing with Appeals if my circumstances change in a way that affects this determination. I understand that I must first exhaust my administrative remedies before I request a hearing.

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

My agreement to the Summary Notice of Determination shown below, to waive judicial review and to waive the suspension of levy action under section 6330(e) (1) is effective upon the written approval by a person in the Office of Appeals with authority to bind the IRS to (1) the installment agreement, offer in compromise or other collection alternative I have requested, (2) the Summary Notice of Determination shown below, and (3) any other agreement described in the Summary Notice of Determination that has been signed by me and requires separate written approval.

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:

On April 16, 2018, the above levy action (Levy) notice was sent the taxpayers because they did not pay their taxes in full. The taxpayers requested a timely Collection Due Process Hearing by filing Form 12153 on May 15, 2018. Appeals offered the taxpayers a Collection Due Process hearing by letter, telephone or face-to-face, in a substantive contact letter dated August 14, 2018. The taxpayers did not request a face-to-face.

The Settlement Officer has had no prior involvement, either in Appeals or Compliance, with the taxpayers concerning the applicable tax periods involved in this CDP case.

The determination of Appeals is: Currently not Collectible. The Service will temporarily suspend collection of the balance owed on the taxpayers' account, will periodically ask the taxpayer to submit updated financial information, and will monitor the taxpayers' account to determine if the taxpayers have the future ability to make payments. The Service will have the discretion to remove the taxpayer's account from suspended status should the taxpayers' financial situation improve. The taxpayers' account may be returned to active collection if the taxpayer fails to comply with filing and payment of future returns. Penalty and interest will continue to accrue while collection action is suspended. A Notice of Federal Tax Lien (NFTL) may be filed by the Collections area of the Internal Revenue Service.

The proposed levy action is not sustained.

|   |                   |
|---|-------------------|
| Taxpayer's signature  | Date              |
| Spouse's signature (if applicable)                                | Date              |
| Signature of Taxpayer's Authorized Representative (if applicable) | Date<br>3/12/19 ✓ |
| Team Manager, Office of Appeals<br>[Redacted]                     | Date              |