

Form **12257**
(July 2022)

Department of the Treasury - Internal Revenue Service - Independent Office of Appeals

Summary Notice of Determination and Waiver of Judicial ReviewTaxpayer name(s)
[REDACTED]Address (street)
[REDACTED]City
EVERETTState
WAZip code
98208-6274Type of tax/tax form
1040Tax period(s)
12/2018 12/2019 12/2020 12/2021Social Security/Tax 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 Internal Revenue Service Independent Office of Appeals (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.

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 and resolves the issues I raised in the hearing. Because of my agreement, I recognize there is no need for judicial review of the determinations therein, or for the continuation of any prohibition of levies or court proceedings.

- **I waive my right under IRC Sections 6320(c) and/or 6330(d)(1) to request judicial review of an Appeals Notice of Determination.**
- **I waive the 30-day prohibition on levy described in IRC Section 6330(e)(1) if I have requested an IRC Section 6330 hearing.**

A notice of federal tax lien may later be filed when the case is returned to the Collection Division. 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 is part of the Appeals determination. If Appeals placed my outstanding tax liabilities in Currently Not Collectible (CNC) hardship status, I understand that these liabilities may later be taken out of CNC status. 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).