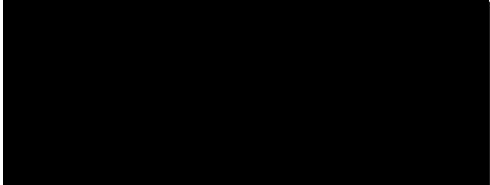




Department of the Treasury  
Internal Revenue Service  
Appeals Office  
1040 Waverly Avenue  
Stop 906  
Holtsville, NY 11742

Date: FEB 08 2019



MARS HILL, NC 28754-0545

Re:  
Due Process - Levy  
Tax periods ended:  
12/2007 12/2008 12/2010 12/2011  
12/2015 12/2016

Dear 

Appeals has concluded your Collection Due Process hearing. As the law requires, an impartial Appeals officer or employee who had no prior involvement with respect to this tax and tax period(s) conducted your hearing unless you waived that right. During the hearing, you submitted a signed Form 12257, Summary Notice of Determination. By signing Form 12257, you are indicating that you agree with the Summary Determination made on the Form 12257 and that you are waiving your right to judicial review of the summary determination and waiving the suspension of levy action under section 6330(e)(1).

A copy of the Form 12257 that you submitted and I approved and signed is enclosed for your records.

Detailed information regarding the agreement you reached with Appeals is shown on the enclosed Form 12257.

The proposed Notice of Intent to Levy is not sustained.

If you have questions, please contact the person named above at the telephone number provided.



Enclosures:  
Copy of Form 12257

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)**

[Redacted]

City MARS HILL	State NC	Zip code 28754-0545
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Type of tax/tax form  
1065

Tax period(s)  
12/2007 12/2008 12/2010 12/2011 12/2015 12/2016

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 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 follows 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:

The Settlement Officer had no prior involvement with the above tax periods at issue either in her capacity with Compliance or Appeals.

It has been determined that all applicable laws and administrative procedures were followed in giving rise to the levy notice.

Levy action is not sustained. As a collection alternative to the levy action, Appeals has agreed to report the accounts as Currently Not Collectible based on financial hardship. While the account is suspended, interest and applicable penalties continue to accrue. The Service will have the discretion to remove the accounts from Currently Not Collectible status as a collateral business.

[Redacted Signature]	Date 12-18-18
[Redacted Signature]	Date
Signature of Taxpayer's Authorized Representative (if applicable)	Date
[Redacted Signature]	Date DEC 21 2018