

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)  
[REDACTED]Address (street)  
[REDACTED]City  
[REDACTED]State  
[REDACTED]Zip code  
[REDACTED]Type of tax/tax form  
[REDACTED]

Tax period(s)

09/2013 12/2013

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 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.