

How do you appeal the rejection of a proposed installment agreement?

1. Call the telephone number shown on the letter rejecting your proposed installment agreement and explain that you want to appeal the rejection.
2. Your request for appeal must be made before the 30th day after the date of the rejection letter.

How do you appeal the rejection of a proposed installment agreement?

1. Call the telephone number shown on the notice that indicates that the IRS intends to terminate your installment agreement. If you are unable to resolve the matter, then explain that you want to appeal the termination.
2. Unless you appeal within 30 days after the date of the notice, the installment agreement will terminate automatically on the 46th day after the date of the notice. You will have an additional 30 days after the 46th day termination to appeal. After the 76th day after the date of the notice, you no longer have a right to appeal.

What will happen when you appeal your case?

Lien, Levy, and Seizure: Normally, the IRS will stop collection action on the tax periods Appeals is considering, unless the IRS believes the collection of the tax is at risk.

Installment Agreements: ***IMPORTANT***— The IRS can't levy until 30 days after the rejection or termination of your agreement. If you appeal within the 30-day period, the IRS will be prohibited from levying until your appeal is completed.

Once Appeals makes a decision regarding your case, that decision is binding on both you and the IRS. You cannot obtain judicial review of Appeals' decision following a CAP hearing.

NOTE: Providing false information, failure to provide all pertinent information or fraud will void Appeals' decision.

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Collection Appeal Rights



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You may appeal many IRS collection actions

You have various possible procedures to appeal a collection. The two main procedures are **Collection Due Process (CDP)** and **Collection Appeals Program (CAP)**.

- **Collection Due Process (CDP)** is available if you receive on of the following notices:
 - *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320*
 - *Final Notice — Notice of Intent to Levy and Notice of Your Right to a Hearing*
 - *Notice of Jeopardy Levy and Right of Appeal*
- **Collection Appeals Program (CAP)** is available for the following actions:
 - *Before or after the IRS files a Notice of Federal Tax Lien*
 - *Before or after the IRS levies or seizes your property*
 - *Termination of an installment agreement*
 - *Rejection of an installment agreement*

CAP is generally quicker and available for a broader range of collection actions. However, you can't go to court if you disagree with the CAP decision.

You may represent yourself at CDP, CAP, and other Appeals proceedings. We can help you with this process and represent you before the IRS. If you want your representative to appear without you present, you must file a properly completed **Form 2848, Power of Attorney and Declaration of Representative**.



HEARING AVAILABLE UNDER CDP

Lien Notice: The IRS is required to notify you the first time a Notice of Federal Tax Lien is filed for each tax and period. The IRS must notify you within 5 business days after the lien filing. This notice may be mailed, given to you, or left at your home or office. You then have 30 days, after that 5-day period, to request a hearing with Appeals. The lien notice you receive will indicate the date this 30-day period expires.

Levy Notice: For each tax and period, the IRS is required to notify you the first time it intends to collect a tax liability by taking your property or rights to property. The IRS can't levy or seize your property within 30 days from the date this notice is mailed, given to you, or left at your home or office. During that 30-day period, you may request a hearing with Appeals. The *exception* to issuing this notice before levy is when collection of the tax is in jeopardy.

YOU MAY REQUEST A HEARING AFTER THE LEVY ACTION IN BOTH OF THESE INSTANCES. If your request for a CDP is not timely, you may request an equivalent hearing, your request must be postmarked on or before the end of the one-year period after the date of the levy notice or on or before the end of the one-year period plus five business days after the filing date of the Notice of Federal Tax Lien.

How do you request a CDP or equivalent hearing with the Office of Appeals?

Complete **Form 12153, Request for a Collection Due Process or Equivalent Hearing**, or other written request with the same information and send it to the address shown on your lien or levy notice. You must identify your alternatives to, or your reasons for disagreeing with, the lien filing or the levy action. Alternatives or reasons for disagreeing may include:

- Collection alternatives such as installment agreement or offer in compromise
- Subordination or discharge of lien
- Withdrawal of Notice of Federal Tax Lien
- Appropriate spousal defenses
- The existence or amount of the tax, but only if you did not receive a notice of deficiency or did not otherwise have an opportunity to dispute the tax liability

HEARING AVAILABLE UNDER CAP

Notice of Federal Tax Lien. You may appeal the *proposed* filing of a Notice of Federal Tax Lien (NFTL) or the *actual* filing of an NFTL. You are entitled to a CDP hearing after the first filing of an NFTL. You may also appeal denied requests to withdraw an NFTL, and denied discharges, subordinations, and non-attachments of a lien.

Notice of Levy. You may appeal before or after the IRS places a levy on your wages, bank account, or other property. You may also have additional Collection Due Process appeal rights. You may also appeal the denial by the IRS of your request to have levied property returned to you.

Seizure of Property. You may appeal before or after the IRS makes a seizure.

Rejection or Termination of Installment Agreement. You may appeal when the IRS rejects your request for an installment agreement. You may also appeal when the IRS proposes to terminate or terminates your installment agreement.

How do you appeal a lien or levy action if your only collection contact has been a notice or telephone call?

1. Call the IRS at the number shown on your notice. Be prepared to explain which action (s) you disagree with and why you disagree. You must also offer a solution to your tax problem.
2. If you can't reach an agreement with the employee, tell the employee that you want to appeal his or her decision. The employee must honor your request and will refer you to a manager.
3. Explain to the manager which action (s) you disagree with and why. If you don't agree with the manager's decision, your case will be forwarded to Appeals for review.