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# Withdrawal of Request for Collection Due Process or Equivalent Hearing

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(Please print the information in the spaces below.)

Taxpayer name(s)

Taxpayer address

City

State

ZIP code

Type of tax/Tax form number(s)\*

Tax period(s)\*

Social Security Number / Employer Identification Number\*

\*(**Note:** You may attach a copy of your **Collection Due Process notice** to this form instead of listing the tax type/form number/period and identification number in the spaces above.)

I've reached a resolution with the Internal Revenue Service (IRS) regarding the tax and tax periods that my hearing request concerned and I'm satisfied that I no longer need a hearing with the Office of Appeals (Appeals). Therefore, I withdraw my request for a Collection Due Process (CDP) and/or Equivalent Hearing under (check all that apply):

Internal Revenue Code (IRC) Section 6320, notice and opportunity for a hearing upon the filing of a Notice of Federal Tax Lien

IRC Section 6330, notice and opportunity for a hearing before a levy

Equivalent Hearing

Both IRC Section 6320 and 6330 notices

CDP Hearing

**I understand that by withdrawing my request for a CDP Hearing:**

- I give up my right to a Hearing with Appeals. I understand that Appeals will not issue a Notice of Determination with respect to the tax and tax periods subject to the hearing request.
- I give up my right to seek judicial review in the Tax Court of the Notice of Determination that Appeals would have issued as a result of the CDP Hearing, as Appeals will not issue a Notice of Determination.
- I give up my right to have Appeals retain jurisdiction with respect to any determination that it would have made as a result of the CDP Hearing.
- The suspension of levy action and the suspension of the statute of limitations on the period of collection, as required under the provisions of IRC Sections 6320 and 6330, are no longer in effect upon the receipt by IRS of this withdrawal.
- I have the right to request a hearing with Appeals that is equivalent to a CDP Hearing without judicial appeal to the Tax Court under IRC Section 6320 or 6330. The written request for an equivalent hearing must be made within the following timeframes:
  - a. For a CDP Notice issued under IRC 6330, the request must be made within the one-year period commencing the day after the date of the CDP Notice;
  - b. For a CDP Notice issued under IRC 6320, the request must be made within the one-year period commencing the day after the end of the 5-business day period following the filing of the Notice of Federal Tax Lien.
- I do not give up any other appeal rights that I am entitled to, such as an appeal under the Collection Appeals Program (CAP).

**I understand that by withdrawing my request for a CDP Hearing:**

- I give up my right to a Hearing with Appeals. I understand that Appeals will not issue a Decision Letter with respect to the tax and tax periods subject to the hearing request.
- I do not give up any other appeal rights that I am entitled to, such as an appeal under the Collection Appeals Program (CAP).

Taxpayer's signature

Spouse's signature (if applicable)

Authorized representative's signature (if applicable)

For Privacy Act information please refer to Notice 609