

# Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,
- Notice of Intent to Levy and Notice of Your Right to a Hearing,
- Notice of Jeopardy Levy and Right of Appeal,
- Notice of Levy on Your State Tax Refund,
- Notice of Levy and Notice of Your Right to a Hearing.

**Complete this form and send it to the address shown on your lien or levy notice.** Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

**You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.**

1. Taxpayer Name: (Taxpayer 1) \_\_\_\_\_  
 Taxpayer Identification Number \_\_\_\_\_  
 Current Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

|  |                        |   |
|--|------------------------|---|
| 2. Telephone Number and Best Time to Call During Normal Business Hours | Home ( ) _____ - _____ | <input type="checkbox"/> am. <input type="checkbox"/> pm. |
|  | Work ( ) _____ - _____ | <input type="checkbox"/> am. <input type="checkbox"/> pm. |
|  | Cell ( ) _____ - _____ | <input type="checkbox"/> am. <input type="checkbox"/> pm. |

3. Taxpayer Name: (Taxpayer 2) \_\_\_\_\_  
 Taxpayer Identification Number \_\_\_\_\_  
 Current Address \_\_\_\_\_  
*(If Different from Address Above)* City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

|  |                        |   |
|--|------------------------|---|
| 4. Telephone Number and Best Time to Call During Normal Business Hours | Home ( ) _____ - _____ | <input type="checkbox"/> am. <input type="checkbox"/> pm. |
|  | Work ( ) _____ - _____ | <input type="checkbox"/> am. <input type="checkbox"/> pm. |
|  | Cell ( ) _____ - _____ | <input type="checkbox"/> am. <input type="checkbox"/> pm. |

5. Tax Information as Shown on the Lien or Levy Notice *(If possible, attach a copy of the notice)*

| Type of Tax (Income, Employment, Excise, etc. or Civil Penalty) | Tax Form Number (1040, 941, 720, etc) | Tax Period or Periods |
|---|---------------------------------------|-----------------------|
|   |                                       |                       |
|   |                                       |                       |
|   |                                       |                       |
|   |                                       |                       |

# Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

- Filed Notice of Federal Tax Lien  Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

- I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See [www.irs.gov](http://www.irs.gov) for copies of the forms.

Collection Alternative  Installment Agreement  Offer in Compromise  I Cannot Pay Balance

Lien  Subordination  Discharge  Withdrawal

Please explain:

My Spouse Is Responsible  Innocent Spouse Relief (Please attach Form 8857, *Request for Innocent Spouse Relief*, to your request.)

Other (For examples, see page 4)

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (*president, secretary, etc.*) behind your signature.

**SIGN HERE**

|                        |      |
|------------------------|------|
| Taxpayer 1's Signature | Date |
|------------------------|------|

|  |      |
|--|------|
| Taxpayer 2's Signature ( <i>if a joint request, both must sign</i> ) | Date |
|--|------|

I request my CDP hearing be held with my authorized representative (*attach a copy of Form 2848*)

|                                       |                                  |                  |
|---------------------------------------|----------------------------------|------------------|
| Authorized Representative's Signature | Authorized Representative's Name | Telephone Number |
|---------------------------------------|----------------------------------|------------------|

**IRS Use Only**

|                      |                           |                   |
|----------------------|---------------------------|-------------------|
| IRS Employee (Print) | Employee Telephone Number | IRS Received Date |
|----------------------|---------------------------|-------------------|

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## Information You Need To Know When Requesting A Collection Due Process Hearing

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### What Is the Deadline for Requesting a Timely Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice) or Notice of Your Right to a Hearing After an Actual Levy.

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will be extended by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

### What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a timely CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 6 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice-- one year plus five business days from the filing date of the Notice of Federal Tax Lien.
- Levy Notice-- one year from the date of the levy notice.
- Your request for a CDP levy hearing, whether timely or Equivalent, does not prohibit the Service from filing a Notice of Federal Tax Lien.

### Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals, it must be sent to the address on the lien or levy notice. If you send your request directly to Appeals it may result in your request not being considered a timely request. Depending upon your issue the originating function may contact you in an attempt to resolve the issue(s) raised in your request prior to forwarding your request to Appeals.**

### Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See Publication 594, *The IRS Collection Process*, or visit [www.irs.gov/advocate/index.html](http://www.irs.gov/advocate/index.html). You also can call 1-877-777-4778 for TAS assistance.

**Note**– The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at [www.irs.gov](http://www.irs.gov) by typing "frivolous" into the search engine.

**You can get copies of tax forms, schedules, instructions, publications, and notices at [www.irs.gov](http://www.irs.gov), at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).**

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## Information You Need To Know When Requesting A Collection Due Process Hearing

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### What Are Examples of Reasons for Requesting a Hearing?

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

**You want a collection alternative-- "I would like to propose a different way to pay the money I owe."** Common collection alternatives include:

- Full payment-- you pay your taxes by personal check, cashier's check, money order, or credit card.
- Installment Agreement-- you pay your taxes fully or partially by making monthly payments.
- Offer in Compromise-- you offer to make a payment or payments to settle your tax liability for less than the full amount you owe.

**"I cannot pay my taxes."** Some possible reasons why you cannot pay your taxes are: (1) you have a terminal illness or excessive medical bills; (2) your only source of income is Social Security payments, welfare payments, or unemployment benefit payments; (3) you are unemployed with little or no income; (4) you have reasonable expenses exceeding your income; or (5) you have some other hardship condition. The IRS Office of Appeals may consider freezing collection action until your circumstances improve. Penalty and interest will continue to accrue on the unpaid balance.

**You want action taken about the filing of the tax lien against your property--** You can get a Federal Tax Lien released if you pay your taxes in full. You also may request a lien subordination, discharge, or withdrawal. See [www.irs.gov](http://www.irs.gov) for more information.

When you request **lien subordination**, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien. For example, you may ask for a subordination of the Federal Tax Lien to get a refinancing mortgage on your house or other real property you own. You would ask to make the Federal Tax Lien secondary to the mortgage, even though the mortgage came after the tax lien filing. The IRS Office of Appeals would consider lien subordination, in this example, if you used the mortgage proceeds to pay your taxes.

When you request a **lien discharge**, you are asking the IRS to remove a Federal Tax Lien from a specific property. For example, you may ask for a discharge of the Federal Tax Lien in order to sell your house if you use all of the sale proceeds to pay your taxes even though the sale proceeds will not fully pay all of the tax you owe.

When you request a **lien withdrawal**, you are asking the IRS to remove the Notice of Federal Tax Lien (NFTL) information from public records because you believe the NFTL should not have been filed. For example, you may ask for a withdrawal of the filing of the NFTL if you believe the IRS filed the NFTL prematurely or did not follow procedures, or you have entered into an installment agreement and the installment agreement does not provide for the filing of the NFTL. A withdrawal does not remove the lien from your IRS records.

**Your spouse is responsible-- "My spouse (or former spouse) is responsible for all or part of the tax liability."** You may believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. If this is the case, you are requesting a hearing so you can receive relief as an innocent spouse. You should complete and attach Form 8857, *Request for Innocent Spouse Relief*, to your hearing request.

**Other Reasons-- "I am not liable for (I don't owe) all or part of the taxes."** You can raise a disagreement about the amount you owe only if you did not receive a deficiency notice for the liability (a notice explaining why you owe taxes-it gives you the right to challenge in court, within a specific timeframe, the additional tax the IRS says you owe), or if you have not had another prior opportunity to disagree with the amount you owe.

**"I do not believe I should be responsible for penalties."** The IRS Office of Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. See Notice 746, *Information About Your Notice, Penalty and Interest for what is reasonable cause for removing penalties*.

**"I have already paid all or part of my taxes."** You disagree with the amount the IRS says you haven't paid if you think you have not received credit for payments you have already made.

**See Publication 594, *The IRS Collection Process*, for more information on the following topics: Installment Agreements and Offers in Compromise; Lien Subordination, Discharge, and Withdrawal; Innocent Spouse Relief; Temporarily Delay Collection; and belief that tax bill is wrong.**