

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 7 (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

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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 for copies of the forms. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

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 (if a joint request, both must sign)

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