

Form **9423**  
(February 2020)

Department of the Treasury - Internal Revenue Service

# Collection Appeal Request

(Instructions are on the reverse side of this form)

1. Taxpayer's name VICTOR S BRANDON		2. Representative (attach a copy of Form 2848, Power of Attorney) DAVID COLLINS	
3. SSN/EIN 90-0281121	4. Taxpayer's business phone	5. Taxpayer's home phone (805) 459-8729	6. Representative's phone (423) 482-9737
7. Taxpayer's street address 6025 CHAMPAGNE LN			
8. City PASO ROBLES	9. State CA	10. ZIP code 93446	
11. Type of tax (tax form) 940, 941, 1040	12. Tax periods being appealed 201512, 201603/09/12, 201706/09, 201803-201903	13. Tax due 164,649	

## Collection Action(s) Appealed

14. Check the Collection action(s) you are appealing

- Federal Tax Lien       Levy or Proposed Levy       Seizure  
 Rejection of Installment Agreement       Termination of Installment Agreement       Modification of Installment Agreement

## Explanation

15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the Internal Revenue Service Independent 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

I would like to explore options for either a CNC, PPIA, or other installment agreement. My opinion is that TP is CNC and all the records seem to bear that out.


Mr. Gutierrez however, seems to be intent on TP paying in full with equity from their house. TP has tried to get a loan to do so, but was denied due to debt to income ratio (as it stands, they are barely making ends meet).

I tried discussing this with Mr. Gutierrez but he simply reverts back to they have equity so they need to pay in full. I ask about the loan denial and he said they will have to get it from private lenders or family, and that how they get it is not his problem.

He finally said that he is sending the letter giving them one more chance to full pay before seizure and that I can respond to that letter.

I do not believe Mr. Gutierrez is doing this out of malicious intent. I simply question if maybe he needs a more experienced RO to help him with the case.

Under penalties of perjury, I declare that I have examined this request and any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete. A submission by a representative, other than the taxpayer, is based on all information of which the representative has any knowledge.

16. <input type="checkbox"/> Taxpayer's or <input checked="" type="checkbox"/> Authorized Representative's signature (only check one box) 	17. Date signed 07/30/2024
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## IRS USE ONLY

18. Revenue Officer's name	19. Revenue Officer's signature	20. Date signed
21. Revenue Officer's phone	22. Revenue Officer's email address	23. Date received
24. Collection Manager's name	25. Collection Manager's signature	26. Date signed
27. Collection Manager's phone	28. Collection Manager's email address	29. Date received