



**Department of the Treasury  
Internal Revenue Service  
Independent Office of Appeals**  
P.O. Box 24018  
Fresno, CA 93779-4018

MICHAEL WALKER  
12656 SOUTHERN HIGHLANDS PKWY U1040  
LAS VEGAS, NV 89141

Date:

Person to contact:

Name: Victor M Hernandez  
Employee ID Number: 1000164535  
Phone: (559)550-8672  
Fax: (855)472-7715  
Hours: 6:00 AM to 2:30 PM

Secure Messaging:



IRS.gov/connect  
Secure Messaging  
ID: 7058

Re:

Due Process - Levy

Tax periods:

12/2019

Conference information:

Date: 04/24/2024

Time: 9:00 AM PST

### **Appeals Received Your Request for a Collection Due Process Hearing**

Dear Michael Walker:

We received your request for an Equivalent Hearing in our Fresno Independent Office of Appeals (Appeals).

We didn't receive a timely filed levy hearing request for the tax periods shown above. If we receive a levy hearing request, postmarked by the U.S. Postal Service or a designated private delivery service, within 30 days of the Final Notice - Notice of Intent to Levy and Notice of your Rights to a Hearing letter, we consider it timely filed.

I scheduled the telephone conference shown above to discuss possible resolution of your case. Please call me as scheduled at (559)550-8672. Many taxpayers prefer to meet by telephone, but you can request a video conference or to meet in person if you prefer. I can also work with you through the mail or secure messaging.

If the conference time above isn't convenient, or you'd prefer another type of conference, call me within 14 days from the date of this letter. If you want to meet in person, we'll do our best to find a reasonably convenient location and time, but limits and restrictions may apply.

This will be your opportunity to explain the reasons you disagree with the collection action or discuss alternatives to the collection action. Our office is separate from, and independent of, the IRS office taking the collection action. We review and resolve disputes in a fair and impartial manner by using the law and judicial decisions to weigh the facts.

You have the right to access the nonprivileged portion of the administrative file related to the disputed issues in your case. If you want access to the file, please contact me within 14 days from the date of this letter.

During the hearing, I must consider:

- Whether the IRS met all the requirements of any applicable law or administrative procedure.
- Whether you owe the amount due, but only if you didn't receive a statutory notice of deficiency or have not otherwise had an opportunity to dispute your liability with Appeals.

• Any relevant issues you wish to discuss. These can include:

1. Collection alternatives to levy, such as full payment of the liability, an installment agreement, or an offer in compromise. Although these collection options may not necessarily be considered an "alternative" to a notice of lien filing, they may be discussed at a lien hearing.
2. Challenges to the appropriateness of collection action. If this is a lien hearing, you may ask us to determine if the notice of lien filing was appropriate and if you qualify for a notice of lien withdrawal or other lien options.
3. Spousal defenses, when applicable.

In considering your case, I'll balance the IRS's need for efficient tax collection and your legitimate concern that the collection action be no more intrusive than necessary.

You're entitled to have your conference with an Appeals employee who hasn't had prior involvement with the tax periods at issue (other than a prior CDP Hearing), either in Appeals or in the Compliance (collection or examination) division. I don't recall any previous involvement with these tax periods; however, if you believe I've had previous involvement, please notify me immediately to discuss. If I've been involved but you still want me to conduct your hearing, you may waive your right to have another Appeals employee consider your case.

We may ask the IRS Collection function to review, verify, and provide their opinion on any new information you submit. You'll receive a copy of any comments and have an opportunity to respond.

For me to consider an alternative collection method such as an installment agreement or offer in compromise, you must provide the items checked below:

- Completed Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals.
- Completed Form 433-B, Collection Information Statement for Businesses.

Send the items listed above within 14 days from the date of this letter. Send tax returns (if requested) to me within 21 days from the date of this letter. I can't consider collection alternatives without the information requested.

While you can always reach me via the telephone number, fax number, and mailing address shown above, the IRS now has an easier method of communicating with taxpayers: IRS Secure Messaging. With this service, you (and your authorized representative, if applicable) will be able to communicate with me quickly and easily about your case. Please see Publication 5437, IRS Independent Office of Appeals Secure Messaging, for more information about secure messaging. To register for secure messaging, please visit [www.irs.gov/connect](http://www.irs.gov/connect) and enter the Appeals Employee ID #7058.

You can hire an attorney or other person admitted to practice before the Tax Court to represent you before the Tax Court. You can find more information about the Tax Court's Rules of Practice and Procedure on the Rules page at [USTaxCourt.gov](http://USTaxCourt.gov).

If you want an attorney, certified public accountant, or other person qualified and authorized to practice before the IRS to represent you in Appeals, but not before the Tax Court, you must submit Form 2848, Power of Attorney and Declaration of Representative, or similar written authorization. If you need more information about the requirements for representing taxpayers, refer to Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, or Publication 947, Practice Before the IRS and Power of Attorney.

At the end of the hearing process, we'll issue a decision letter for the tax periods for which your CDP hearing request was determined not to be timely and for which you requested an equivalent hearing. You can't challenge Appeals' decision in the U.S. Tax Court. However, you can appeal to the Tax Court our decision that your hearing request was late. You may also be entitled to appeal a denial of an innocent spouse defense or a denial of an interest abatement claim, provided you file a timely appeal.

If you don't participate in a conference or respond to this letter, we'll base the determination or decision letter we issue on your hearing request, any information you previously provided to this office and any information we have on file regarding the applicable tax periods.

Before the hearing, we strongly urge you to read the enclosed Publication 4227, Overview of the Appeals Process, which includes details about the Appeals process and your right to representation.

Please note that while you're working with Appeals and until you pay your tax liability in full, interest will continue to be added on any balance due, including prior accruals of penalty and interest. Also, even a timely request for a CDP hearing may not prohibit the IRS from taking levy actions.

At the end of the Appeals process, an authorized vendor may contact you to perform an Appeals customer satisfaction survey. Your participation is voluntary, and the survey won't ask for personal or financial information of any kind. We'll use the results of the survey to improve the Appeals process and our service to taxpayers. See the Customer Satisfaction Survey page at [IRS.gov/css](https://www.irs.gov/css) to learn more about IRS-sponsored surveys and for a list of current and recent vendors.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

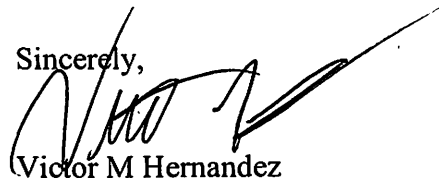
If you have questions or concerns about this letter or the CDP procedures, contact me at the telephone number at the top of this letter. If I am unable to help you, I can refer you to my manager, Lorie Lewis, at (602)636-9117.

IRS Secure Messaging allows you (and your authorized representative, if applicable) to communicate quickly and easily with me about your case. Please see the enclosed Publication 5437, IRS Independent Office of Appeals Secure Messaging, for more information. To register for secure messaging, please visit [IRS.gov/connect](https://www.irs.gov/connect) or scan the QR Code at the top of this letter and enter my Secure Messaging ID (not Employee ID) when you register.

You can also fax a response or more information to the fax number shown on the first page of this letter using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax services privacy and security policies.

Thank you for your cooperation.

Sincerely,



Victor M Hernandez

Appeals Account Resolution Specialist

Enclosures:  
Publication 4227  
Publication 5437  
CC: David W Collins



**Department of the Treasury**  
**Internal Revenue Service**  
**Independent Office of Appeals**  
P.O. Box 24018  
Fresno, CA 93779-4018

DAVID W COLLINS  
9301 OCOEE ST UNIT 64  
OOLTEWAH, TN 37363

**Date:**  
03/29/2024  
**Person to contact:**  
**Name:** Victor M Hernandez  
**Employee ID Number:** 1000164535  
**Phone:** (559)550-8672  
**Fax:** (855)472-7715  
**Hours:** 6:00 AM to 2:30 PM  
**Taxpayer ID number (last 4 digits):**  
1734  
**Taxpayer name:**  
Michael Walker  
**Form number:**  
1040  
**Years:**  
12/2019

Dear David W Collins:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read 'V. Hernandez', written over a horizontal line.

Victor M Hernandez  
Appeals Account Resolution Specialist