My name is David Collins. I am an Enrolled Agent representing Mr. Walker. I have enclosed my Power of Attorney.

Mr. Walker came to me in January of 2024 because the IRS sent him a letter that they were going to levy his bank account.

I immediately contacted the assigned RO, Ms. Julie Lund. Ms. Lund has been extremely difficult to work with & resists every attempt I have made at communication & resolving the matter.

On January 29th I sent a formal request for an installment agreement. Once submitted a request for installment agreement suspends collection activity, including levy of assets. I have never received an acknowledgement, approval, or denial of request. According to Internal Revenue Manual, 5.14.3.1.8 (8) (10-20-2020), no levy action will be taken so long as a payment agreement request is pending.

On January 30th, I sent request for CDP (Collection Due Process) appeal. That request is reflected in Mr. Walker's transcripts. According to IRC (Internal Revenue Code) § 6330(e) Suspension of collections and statute of limitations, levy actions which are the subject of the requested hearing . . . shall be suspended for the period during which such hearing, and appeals therein, are pending.

Despite these two actions which should have suspended any levies, the Revenue Officer assigned, levied my client on 04/03/2024.

I had a hearing with Appeals Officer Victor Hernandez on 04/29/2024. At that hearing, Mr. Hernandez agreed with me that the RO should not have issued a levy. He said he would release the levy and follow up with me in "a couple of days". After I had not heard from Mr. Hernandez, despite multiple calls, emails & faxes, I reached out to the national office.

On 05/29/2024, I called the National Appeals Office & left a message. They called me back and after explaining the situation, they verified that my contact information for Mr. Hernandez was correct and said they would have him contact me. To date, I have not heard from him.

Also on that day, apparently the assigned RO sent another levy to my client's customers. I only found this out because Mr. Walker called me after receiving the notices. As POA, I should also have received notices, but have not.

Today, 06/05/2024, I called the assigned RO. He said that, according to his system, my client does not have an appeals case. I explained to him that I just updated transcripts this morning and I am looking at the entry that shows the request being received on Jan 30, 2024 (copy of transcript enclosed). Unless there is a later release or reversal, they are in appeals status. He asked for the name & phone number of the appeals officer. I gave it to him, and he said he will contact him & call me back.

These circumstances are so out of the ordinary, they seem fictitious, or embellished. I assure you they are not.

Please consider this an urgent request because Mr. Walker has already been negatively affected due to improper levies to his bank & customers. If someone doesn’t stop these actions, he may very well lose a business that employs several hundred people.

Thank you,

David W Collins
Enrolled Agent, #00150946-EA

I am enclosing the following documents:

1. Form 2848, my Power of Attorney for Mr. Walker.
2. Form 12153, Request for a Collection Due Process or Equivalent Hearing
3. 668-A, Notice of Levy, issued 04/03/2024
4. 668-A, Notice of Levy, issued 05/29/2024
5. Letter from Appeals Officer, setting date for hearing
6. List of related parties & contact information