

Date/Time	Action
01/17/2024 00:00	Saw a reddit post and reviewed my website. Called me to help with IA & levies
01/18/2024 00:00	Called PPS & spoke to Mr. Mitchell. Faxed POA to 855 415-1045. He gave me the number for RO of (702) 868-5388. He also gave me name of GM as David Lopez at (559) 443-7701 and fax of (866) 754-9228. I called him & left call back number. I also faxed him POA.
01/18/2024 12:13	Called & left message for RO Julie Lund asking for a call back. Mr. Lopez (GM) called me back. He is not the GM for the case but another GM in the area. He will get message & my POA to correct RO.
01/19/2024 14:50	He said the RO is Dariel LaForte. He is a new RO and in training. His OJI is Julie Lund. He said they have sent a Form 9297 requesting financials by Feb 16. They started levy on Jan 2nd but he said the history doesn't indicate why they did that.
01/19/2024 15:08	Left another message on Julie Lund's voice mail.
01/19/2024 15:09	Sent email to Mike that he should be getting a F 9297 and when he does, to please upload it to me.
01/22/2024 12:20	Left message for Ms. Lund on her voicemail.
01/22/2024 14:21	Sent email to potential GM Sandra D Cobos.
01/22/2024 14:30	Phone call from Ms. Lund. Phone number was "Restricted". She asked me to send POA and then she'll call me back. I did so
01/22/2024 15:51	Called & left message on Julie Lund's VM asking to verify receipt of POA.
01/23/2024 11:56	Called & left message for Ms. Lund to call me. Sent fax to Ms. Lund: My client, Michael Walker, is currently being levied with Acorns Security and Bank of America.
	Mr. Walker had moved and didn't receive notice of these levies until January 16, when BOA sent him a letter. He contacted me on the 17th. Since the 18th, I have been trying to reach someone by phone, leaving several messages, speaking to a GM, and by email. It is my understanding that there was also a Form 9297 sent to him, which he has not received.
	My client is willing to work with the IRS for a solution, but the current levies are causing him a severe hardship as they have taken all his money. Some of that money was to support his business, which is his only source of income.
01/23/2024 13:20	After speaking with you yesterday morning, you asked me to fax F-2848 and you would call me back. I did fax it but have not received a return call.
	I'm requesting a copy of the Form 9297 be sent to me and to have the levy released until we have had an opportunity to comply with the F9297.
	If you are willing to fax a release to Bank of America, it would be greatly appreciated. The bank fax number is (617) 310-2751.
	Thank you for all your help!
01/23/2024 15:48	Called & left message for Ms. Lund asking for a call back. Fax to Ms. Lund:
	Can you give me a "sendmyreply" code to upload documents to you. I'm afraid it will be quite large by fax.
01/24/2024 03:27	Thank you,
01/24/2024 10:29	Received fax from Julie Lund that she received my fax but there was no 2848 attached. Said for me to fax it to her & she will send the 9297. I replied back (with 2848 again) by fax that I had sent it on Monday when she first asked for it & said she would call me back after receipt.

I received F 9297 from Ms. Lund. She said that we need to provide the information on 9297 by deadline and release of levy will be considered if a hardship exists.

I faxed her back the following:

Thank you for the 9297. I will get you everything you asked for before any deadlines.

01/24/2024 11:03 I have a question on the levy release though. You said it would be released if there is a hardship. Are you wanting this information before making that determination? The levy was issued on Jan 4 and the bank received it on Jan 9. Depending on how they interpret the 21 days, they will send the check out between tomorrow (25th) and the 30th. The deadline to get the information to you is 2/16/2024, well after the check is mailed. Is there something we can do more quickly to get the release?

Thank you,

01/25/2024 15:35 Called & left message for Ms. Lund. I was a little stern, and told her I didn't know what else I could do to talk to her but I have left multiple messages, faxed requests for calls/communication, etc. If I am doing something wrong or she would prefer me to handle it another way, would she please let me know.

01/25/2024 15:40 Ms Lund called me back. She is very evasive in her speech by not commenting any more than absolutely necessary to answer a question. For example, I told her I have been trying to send her some financials but didn't want to try faxing 80+ pages. I had asked for a "SendMyReply" code. She said "you can fax 80 pages". She finally told me I can email the documents to her as well.

She wants specific bills that TP needs to pay to consider "hardship". She point blank asked if he's getting evicted, several times.

I have never met anyone that could care less about someone else as she appears to.

Called client at (215) 892-3322

01/25/2024 15:49 Explained that Ms. Lund wants details of which bills he needs to pay, etc. for a hardship. He is at the airport and will call me back.

Sent the following to Ms. Lund via encrypted PDF's. I also faxed her the password.

01/25/2024 16:53 incomplete 433-A  
bank statements  
Bills

Sent fax to Ms. Lund:

The situation with Mr. Walker is not as cut & dry as most cases.

In 2023 TP liquidated all investments and closed several companies he was involved with. This was to focus more on his core business model which resulted in 2 companies – Rubicon Performance, LLC., (Rubicon) and Balance Benefits, PLLC (Balance).

The cash from the liquidations was funneled into these two entities.

Rubicon is profitable and generates cash flow. Balance, on the other hand, is not. At this point, cash flow from Rubicon is supporting the lack of cash flow of Balance. TP is also occasionally using personal funds to keep Balance operating. TP believes that in 6 to 9 months, Balance will generate positive cash flow.

01/26/2024 15:44 Until then, he maintained an account with \$75,000 which was to cover his personal living expenses & taxes until Balance generates cash flow.

All of this to show why TP can not expect pay checks or compensation for the at least the next 6 months. All the money that was levied from the account was his living expenses for the next 6 months.

TP has been in filing & paying compliance for the past 3 years and we believe that he will be able to pay off a large portion (or all) of his balance by the end of this year.

We therefore urgently & respectfully request that the levy on the Bank of America account be fully released.

Thank you,

01/29/2024 11:23 Sent email to Ms. Lund asking if she received my fax on Friday about TP's levy release request. Sent the following email to Ms. Lund  
I would like to formally request an installment agreement for my client with payments starting on March 15, 2024.

If the levy against my client, with Bank of America, is released in full and client receives the funds that were frozen, he can set up the following payment plan. The reason for the condition is that without the levy release, he will not be able to afford any payments as that is his sole source of income for the next 6 months.

01/29/2024 12:26	Start	Amount
	March 15, 2024	\$5000
	September 15, 2024	\$10,000

TP would like to set it up as a DDIA.

If this is acceptable, please let me know as soon as possible.

Thank you,

01/30/2024 13:40 Faxed CDP request to Ms. Lund. In message stated that I would send the rest of the information needed within 24 hours.

01/30/2024 12:08 Called & left message for Julie Lund to call me.

01/31/2024 11:47 Sent 433-A for CDP. Also included note that I had previously sent the bank statements.

02/02/2024 12:01 Left message for Ms. Lund to call me.

Ms. Lund called me back. She asked me when I was going to send financials. I told her I had already sent them and told her the dates of some. She said she has not received them. According to Outlook  
02/02/2024 12:31 they all were sent.

I told her I would resend right now and for her to please call me to confirm receipt.

I then re-emailed her encrypted 433-A, bank statements & bills.

02/02/2024 13:29 I called her to ask if she received. Got voicemail and left message asking for call back.

02/02/2024 16:21 Sent email & fax to Ms. Lund asking for confirmation of receipt of financials.

02/06/2024 15:25 Called & left message for Ms. Lund to call me back.

Sent email to Ms Cobos:

I believe you are the Group Manager for RO Julie Lund. If so, will you please contact me?

I have tried dozens of times to contact her and the couple times we have talked I have gotten nothing but superficial responses. I send her the things she asked for multiple times and she says she doesn't get them. When I do send, I try to follow up to make sure they were received and can't contact her.

02/06/2024 15:31 My client had a \$60k+ levy that is causing a hardship. I have tried to discuss with her, to no avail.

I and my client are trying to do the right thing, but this is an impossible situation with no communication.

Can you please help us?

Thank you,

Phone call from Ms. Lund.

I asked her if she received the information I had sent her. She said she did. I asked her about the release of levy. She said the levy proceeds had already posted a couple days ago.

I asked her why she would do that when I have tried to contact her every day for the last 3 weeks, sent her what she asked for when she asked for it, but could never make contact with her. She said she returned my calls. I agreed and said that she had returned them, but only a week or so after I call.

02/07/2024 17:47 When I sent her financials, POA, etc., I would ask her to let me know if she doesn't receive them. She didn't. I would call her to follow up multiple times and she wouldn't return my call until several days later. I told her that I was a retired RO and I know how these things work. There was no reason for her to be treating us this way when we are trying everything we can to comply and reach a resolution. I asked her what we can expect next. She said she would review the financials and get back to me within 30 days. I asked for her manager's name. She said she will have him call. I said thank you and before I could say anything else, she hung up on me.

Sent email to Ms. Lund:

02/07/2024 17:52 That's what I am referring to about being unable to communicate. I asked about your group manager and you said you'll have him call me. I said thank you and you hung up. I guess there was nothing left to discuss?

03/21/2024 15:21 Left message on RO's VM to follow up. On Feb 7, she told me she needed 30 days to evaluate financials. It has now been 45 days and I haven't heard anything.

03/28/2024 15:01 Ms. Lund called & left message on my voicemail about one hour ago. I called her back and left message.

04/10/2024 10:48 Received letter from appeals setting a hearing date for 4/24/24

04/24/2024 13:48 Had hearing with Appeals Officer Victor Hernandez. He said that he agreed that levy was inappropriate & he would get it released. He said he would follow up on that in a couple days. He also indicated that he would get the installment agreement set up and we would receive letter in 10-14 days.

04/25/2024 11:15 Faxed financials and the fax number for levy release to Mr. Hernandez

05/07/2024 09:43 On 5/1/2024 at 2:10 PM, left message for Appeals Officer, Victor M Hernandez, ID# 1000164535, to call me. I also emailed him a request for the levy status.

05/10/2024 11:16 Left message on Mr. Hernandez's VM (559) 550-8672, asking him to call me back. I explained the reason being a levy was not released & no word on installment agreement.

05/29/2024 10:37 Called Appeals office at 855-865-3401. Left message with TP's SSN, my name/CAF/Phone number and description of issue. Message said they will call me back within 48 hours.

05/29/2024 13:58 Appeals office called me back. Verified my information and that I was calling the correct number to Mr. Hernandez (it was correct).  
Lady said that she would email him & let him know that I contacted them & he needs to follow up with me. She will send email as soon as we get off the phone.  
Called main appeals office at 855-865-3401

Left message as follows:

My client is Michael Walker, SSN 195-72-1734

My name is David Collins, CAF # 0315-54449R. My phone number is 423 482-9737.

06/04/2024 12:33 My original appeal request was submitted on Jan 30, 2024 and I had a hearing with Mr. Victor Hernandez on 04/24/2024. He was supposed to have contacted but didn't.

I called a week ago because I can't get Mr. Hernandez to respond.

The lady I spoke with said she would have him contact me. I still haven't heard anything & now the RO has issued another levy on the periods that are in appeals. This is the 2nd levy she issued after we filed for appeal. The first one, Mr. Hernandez said he would stop but didn't. Now they're doing it again.

I called Congresswoman Suzie Lee's Washington number to request help with case. The lady I spoke with suggested I call the District Office. I did so and was told I needed to fill out the online form (Digital Privacy Release Form). I did so & sent it in.

06/05/2024 11:34 Received email stating that they needed my POA as it didn't come through. I attached it to email reply & sent.  
Lady replied that I need Mr. Walker to complete it as my POA doesn't transfer to that form. I sent link to Michael and asked him to complete ASAP.  
I called RO Dariel Ley Loforte and he answered phone.  
I asked him why he is still issuing levies when we have an open appeal. He said his system doesn't show an open appeal. I told him that I am looking at transcripts that were updated this morning and they show period 30 201912 with a CDP/Equivalency hearing requested on Jan 30, 2024. He has now issued two levies after that date.

06/05/2024 14:54 I told him that, in addition, I have also spoken with Appeals so it is definitely in Appeals status. He asked for the name & phone number to the Appeals Officer. I gave it to him. He said he will research & call me back.

06/05/2024 14:57 Submitted request for assistance to Congresswoman Suzie Lee. Her District Representative emailed me back saying that she didn't get the 2848 and asking me to send it. I did so and she said she received. However, the Privacy Release cannot be delegated so she needs Michael to complete & sign. I sent email to Michael explaining & asking him to complete & let me know when he has.

Mr. Loforte called & left message on VM - Good afternoon Mr. Collins. I did some digging and we did receive authorization to levy Mr. Walker's accounts even with the appeals investigation going on the way. If you wish to do anything regarding this please do send us the financials that was requested to my fax my fax number is 855-489-1642. If you have any questions please feel free to call me at 702-868-5315. Thank you and have a wonderful day. Goodbye.

06/05/2024 16:41

I called Mr. Loforte back and left message on his voice mail that I have sent all of those documents at least twice to RO Lund, but I will send them again this afternoon.

06/05/2024 17:34

Phone call from Angelica Villarta, Congresswoman Suzie Lee's District Representative. She asked me to go ahead & send her the financials and other supporting documents. I told her I would get it to her in secure PDF with a password of "walker1734".

06/05/2024 15:57