

# Collection Appeal Request

1. Taxpayer's Name		2. Representative: (Form 2848, Power of Attorney Attached)	
3. SSN/EIN	4. Taxpayer's Business Phone	5. Taxpayer's Home Phone	6. Representative's Phone
7. Taxpayer's Street Address			
8. City		9. State	10. Zip Code
11. Type of Tax (Tax Form)		12. Tax Periods Being Appealed	13. Tax Due

## Collection Action(s) Appealed

14. Please Check the Collection Action(s) You're Appealing:

- |   |   |
|---|---|
| <input type="checkbox"/> Federal Tax Lien       | <input type="checkbox"/> Denial of Installment Agreement      |
| <input type="checkbox"/> Levy or Notice of Levy | <input type="checkbox"/> Termination of Installment Agreement |
| <input type="checkbox"/> Seizure                |   |

## Explanation

15. Please 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.

Under penalties of perjury, I declare that I have examined this request and the attached 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 preparer has any knowledge.

16. Taxpayer's or Authorized Representative's Signature	17. Date
18. Collection Manager's Signature	19. Date Received

# Collection Appeal Rights

## FOR LIENS, LEVIES, SEIZURES, AND DENIAL OR TERMINATION OF INSTALLMENT AGREEMENT

You may appeal a Notice of Federal Tax Lien, levy, seizure, or denial or termination of an installment agreement under these procedures. However, if you request an appeal after IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is provided to you or left at your home or business.

### How to Appeal If You Disagree With One of These Actions

1. If you disagree with the decision of the Revenue Officer, and wish to appeal, you must first request a conference with a Collection manager.
2. If you do not resolve your disagreement with the Collection manager, you may request Appeals consideration by completing Form 9423, Collection Appeal Request.
3. On the Form 9423, check the Collection action(s) you disagree with and explain why you disagree. You must also explain your solution to resolve your tax problem. **THE COLLECTION OFFICE MUST RECEIVE YOUR REQUEST FOR AN APPEAL WITHIN 2 DAYS OF YOUR CONFERENCE WITH THE COLLECTION MANAGER OR WE WILL RESUME COLLECTION ACTION.**

### What will happen when you appeal your case

Normally, we will stop the collection action(s) you disagree with until your appeal is settled, unless we have reason to believe that collection of the amount owed is at risk.

### You may have a representative

You may represent yourself at your Appeals conference or you may be represented by an attorney, certified public accountant, or a person enrolled to practice before the IRS. If you want your representative to appear without you, you must provide a properly completed Form 2848, Power of Attorney and Declaration of Representative. You can obtain Form 2848 from your local IRS office or by calling 1-800-829-3676.

### Decision on the appeal

Once the Appeals Officer makes a decision on your case, that decision is binding on both you and the IRS. This means that both you and the IRS are required to accept the decision and live up to its terms.

Note: Providing false information, failing to provide all pertinent information, or fraud will void Appeal's decision.