

# Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,*
- *Notice of Intent to Levy and Notice of Your Right to a Hearing,*
- *Notice of Jeopardy Levy and Right of Appeal,*
- *Notice of Levy on Your State Tax Refund- Notice of Your Right to a Hearing.*

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

**You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.**

1. Print Name: ➔ \_\_\_\_\_

If a husband and wife owe the tax liability jointly, please print both names if both want a hearing.

Address: ➔ \_\_\_\_\_

➔ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

2. Social Security Number or Numbers

SSN 1	SSN 2
➔ _____	➔ _____

Employer Identification Number

3. Daytime Telephone Number and Best Time to Call

(    ) \_\_\_\_\_ - \_\_\_\_\_ .  am.  pm.

4. Tax Information

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods
		➔

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5. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

- Filed Notice of Federal Tax Lien       Proposed Levy or Actual Levy

6. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

- I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing is too late.

7. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

Collection Alternative       Installment Agreement       Offer in Compromise

Lien       Subordination       Discharge       Withdrawal

Please explain:

My Spouse Is Responsible

- Innocent Spouse Relief (Please attach Form 8857, *Request for Innocent Spouse Relief*, to your request.)

Other

- Reason:

(Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.)

See attached letter.

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it.

**SIGN HERE**

Your Signature ➔	Date
Spouse's Signature (if a joint request, both must sign)	Date

**IRS Use Only**

IRS Employee (Print)	Employee Telephone Number	IRS Received Date
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