

**Internal Revenue Service**  
Memphis Appeals Campus  
PO Box 622  
Stop 86  
Memphis, TN 38101-0622

**Department of the Treasury**

**Person to Contact:**

Maria McKinney  
Employee ID Number: 49-04550  
Tel: 901-786-7524  
Fax: 901-786-7452

**Refer Reply to:**

AP:CO:MEC:MM

**In Re:**

Collection Due Process - Levy

**Tax Period(s) Ended:**

12/2003

Date: August 27, 2007

B U  
13 NA RD  
TIJERAS NM 8705

Dear Mr. B U :

This letter is our acknowledgement that we received your case for consideration in our Memphis Campus Appeals Office on August 10, 2007.

In this letter we will explain who we are, what we do, how we do it, who you can talk to, and what you can expect.

**Who We Are, What We Do, and How We Review Cases**

Appeals is separate from - and independent of - the division of the Internal Revenue Service proposing the action you disagree with. What we do is review and resolve disputes. We do this in a fair and impartial manner by using the law and judicial decisions to weigh the facts. We conduct our reviews by: (1) telephone, (2) mail, and/or (3) personal interviews.

**What You Can Expect**

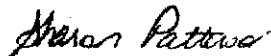
We will make every attempt to contact you as quickly as possible. You can expect the "Person to Contact" listed above to consider the facts in your case and try to resolve the dispute. This person may also ask for additional information to specifically explain or support the information in your file.

If our office determines that you owe the IRS, the law requires a charge for interest until you pay the amount you owe in full. If the amount determined that you owe includes penalties, additional penalty amounts may accrue until you pay in full.

**What You Can Do**

- Respond quickly if asked to send additional information,
- If you wish to stop or reduce interest on part or all of the proposed balance due, you can make payments to the address listed above toward the tax,
- Contact the "Person to Contact" listed above with any questions about the appeals process or how you can prepare for your hearing, and
- Research our website at [www.irs.gov/appeals](http://www.irs.gov/appeals) for more information.

Sincerely,



Sharon Patterson  
Appeals Team Manager

**Enclosures:**

Publication 4165 Introduction to Collection Due Process Hearings