



## **INSTRUCTIONS FOR FILLING OUT THE REQUEST FOR COLLECTION DUE PROCESS HEARING >> FOR A LEVY OR LIEN**

**Download** the Collection Due Process Hearing form from our Resource Center or from a government website. The Form Number is 12153.

### **Fill in the information as follows (the form is fillable on your computer):**

- Taxpayer Name** (Taxpayer 1): The name shown on the levy (this is not an admission that you are a lawful Taxpayer).  
**Taxpayer Identification Number:** Usually your Social Security Number, but this number is stated on the Notice (this is not an admission that you have granted consent for a Social Security Number to be created or used on your behalf, only for their record-keeping)  
**Current Address:** Self-evident, where it says zip, write in "near but not in XXXXX" (substitute the Xs with the zip code connected to your address) (this is not an admission that you live in a Federal Zone)
- Telephone Number(s):** It is best not to provide them with this.
- Taxpayer Name** (Taxpayer 2): For couples listed on the lien or levy
- Telephone Number(s):** It is best not to provide them with this.
- Tax Information as Shown on the Lien or Levy Notice:** Take the information on the Notice and write in the appropriate response (i.e., usually TYPE OF TAX=Income Tax, TAX FORM NUMBER=1040, TAX PERIOD(s)=2004 (whatever years are stated on the Notice) If you have not filed a 1040, that is good, but just transpose the information from the Notice anyway (this is not an admission that you are liable to file a 1040 or other income tax form).
- Basis for Hearing Request:** Check the appropriate box, Lien (if you received a lien), or Levy (for a proposed levy).
- Equivalent Hearing:** Do not check this box. You should not need an Equivalent Hearing if you get this CDP Hearing Request to the appropriate people in the required time.
- Check the most appropriate box for the reason you disagree with the filing of the lien or levy.**  
Leave all information unchecked, until you get down to **Other**. Check the box to the right of Other and, underneath, write the following reason for requesting the CDP Hearing (if the area is blank — our version already includes the proper narrative below):  

Earnings not derived from any IRC taxable trade or business. No willful 'voluntary election' to pay FIT. Not subject to DC jurisdiction as I am not a statutory U.S. citizen. No Rule of Apportionment met for any FIT liability. Treasury statute at 31 USC 321 (d)(1) and (d)(2) state the FIT is merely a 'gift or bequest' and no statement of obligation imposed.
- Signatures.** Next to SIGN HERE, scratch out the word Taxpayer's (next to Signature), then sign and date appropriately.

**You are done.** Send this 2-page form, along with a copy of the Notice of Intent to Levy/Lien, to the address at the top of the Notice (for an NFTL, send to Philadelphia address: Internal Revenue Service, IRS-ACS/CDP, PO Box 42346, Philadelphia PA 19101-2346). You may also fax it, but if you do, make sure you call and verify receipt (write down the name of the person who confirmed receipt). Give them no ability to wiggle out with excuses.

Checklist you need to provide us regarding the CDP Hearing Request process:

1. Review the form and Instructions above, and let us know if you have any questions.
2. Send us an Adobe PDF file of the Notice of Intent to Levy, or an actual Notice of Federal Tax Lien that has just been filed, along with an IRS letter referencing the option for you use the CDP process.
3. After 20 days from the date you have confirmation of delivery of the CDP Hearing Request to the IRS, if you have not received a Notice of Determination letter 3193, call the IRS agent listed on the IRS letter for the Notice of Intent to Levy and ask for a written Determination Letter from the IRS immediately. Time is of the essence.
4. After receiving a Notice of Determination Letter from the IRS, send us an Adobe PDF copy of that letter.
5. Send us your personal agreement statement of the 4 strict criteria listed on our CDP page, along with your full legal name and correct mailing address information.
6. Go the CDP section on our Home Page, follow the instructions on the bottom and submit payment.

Wait for them to respond. **Promptly email us** any correspondence you get from them in PDF format. We will get back with you to begin the next step with the U.S. Tax Court.