

# Tax Liens & Tax Levies Workshop

## How to Navigate IRS Enforcement

Presented by:

Eric L. Green, Esq.

**TRN**  
TAX REP NETWORK

1

## Eric Green, Esq.

- ▶ Managing partner in Green & Sklarz LLC, a boutique tax firm with offices in Connecticut and New York.
- ▶ Focus is civil and criminal taxpayer representation before the Department of Justice Tax Division, Internal Revenue Service and state Departments of Revenue Services.
- ▶ Eric is a contributing columnist for Bloomberg Tax and has served as a columnist for CCH's Journal of Practice & Procedure.
- ▶ Attorney Green is the past Chair of the Executive Committee of the Connecticut Bar Association's Tax Section.
- ▶ Eric is a Fellow of the American College of Tax Counsel ("ACTC").



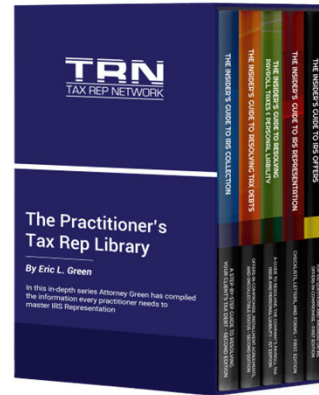
**TRN**  
TAX REP NETWORK

2

2

## Eric Green, Esq.

- Eric is the host of the weekly Tax Rep Network Podcast
- Eric is the founder of Tax Rep Network, an online community designed to help tax professionals build their IRS Representation Practice
- He is the author of the Accountant's Guides in IRS Representation
- Partnered with UConn and creator of the IRS Representation Certificate Program
- Creator of the Tax Rep App



3

3

## Upcoming Programs

TRN Live: 8 hours of case studies

- ▶ St. Louis (6/29) following Scaling New Heights
- ▶ San Antonio (7/27) Following NATP's Taxposium

Join us at either, both in-person or via webcast

<https://taxrepllc.com/2023-trn-live/>

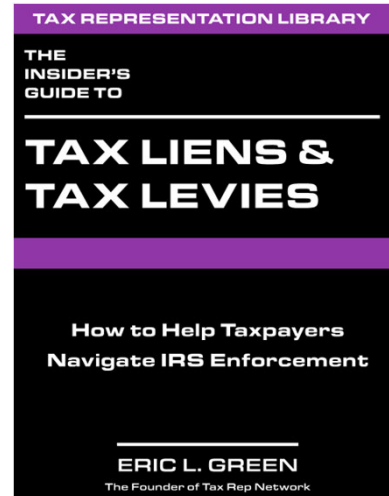


4

4

## Master Tax Liens and Tax Levies

- ▶ Master Tax Liens and Tax Levies
- ▶ Sample letters, case studies
- ▶ Grab the 4 hour master class and save over \$200!
- ▶ <https://TGPublish.com>



**TRN**  
TAX REP NETWORK

5

5

## Get Certified: <https://taxrepllc.com/ctrc/>

- ▶ Have the rights back from UConn
- ▶ Twenty-Hours of training
- ▶ Hundreds of forms and exhibits
- ▶ Enhance your Tax Rep visibility and marketing
- ▶ Register before 7/1 and get the complete Tax Rep Library (\$600) and three months of Tax Rep Gold Level Membership as our free gift to help you take your practice to the next level!



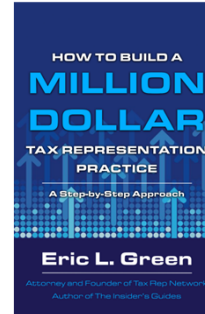
**TRN**  
TAX REP NETWORK

6

6

## Get Certified

- ▶ <https://taxrepllc.com/ctrc/>
- ▶ Use Code **OIC200** and we will give you back the \$200 you spent today by reducing the price by the \$200, and get the complete library as our gift
- ▶ I will send you signed a copy of How to Build a \$1 Million Tax Rep Practice as my gift



**TRN**  
TAX REP NETWORK

7

7

## Housekeeping



- ▶ 8 attendance polls
- ▶ Just answer the polls
- ▶ 5 Minute Coffee Break at top of the hour

**TRN**  
TAX REP NETWORK

8

8

## Current Landscape

- ▶ More than 10 million non-filers identified
- ▶ More than 15 million taxpayers in collection
- ▶ 8 million CP-14 Balance Due notices started going out to taxpayers the week of June 1<sup>st</sup>

9

## Current Landscape



- ▶ Enforcement Notices (threat to levy) will start going at the end of August
- ▶ Soft notice to be sent first
- ▶ Tidal wave of work is coming

10

## IRS Collection Process

- Assessment of the tax
- 10-Year Collection Statute
- Billing Notices
- Threat to levy and right to a hearing
- Appeals: CDP, Equivalent and CAP



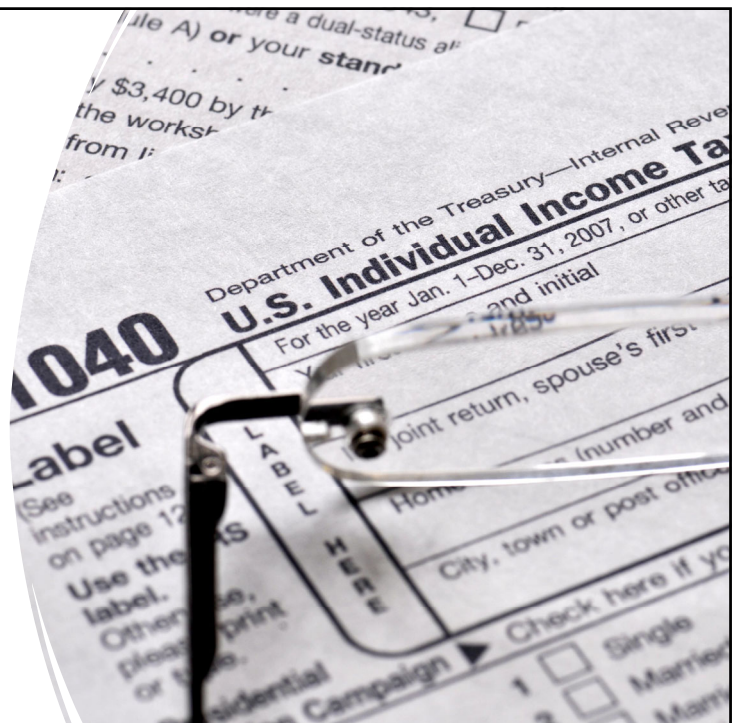
Department of the Treasury  
Internal Revenue Service



11

## Tax Compliance

- Must be in compliance
- Making all current payments
- All returns filed that are due for last 6 years – IRM 1.2.14.1.18



12

# Liens - Authority

- ▶ IRC §6321 authorizes the IRS to file a Notice of Federal Tax Lien (NFTL) in favor the United States to protect the Government’s interest in the taxpayer’s property against third parties
- ▶ Filed if owe more than \$10,000
- ▶ Filing “perfects” the lien against subsequent creditors



# Notice of Federal Tax Lien

- ▶ IRC §6320 requires notice and a hearing
- ▶ Land records
- ▶ Secretary of the State

Department of the Treasury - Internal Revenue Service					
Form 668 (Y)(c) (Rev. February 2004)					
Notice of Federal Tax Lien					
Area:		Serial Number		For Optional Use by Recording Office	
Lien Unit Phone:					
<p><b>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</b></p>					
Name of Taxpayer					
Residence					
<p><b>IMPORTANT RELEASE INFORMATION:</b> For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)



# Federal Tax Lien

Lien continues until:

- ▶ Expires
- ▶ Paid
- ▶ Compromised



# Federal Tax Lien - Release

<b>Form 668 (Y)(c)</b> <small>(Rev. February 2004)</small>		Department of the Treasury - Internal Revenue Service <b>Notice of Federal Tax Lien</b>			
Area: Small Business/Self Employed Lien Unit Phone: 800-829-3903		Serial Number 1XXXXXXXX	For Optional Use by Recording Office		
<p><b>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</b></p>					
Name of Taxpayer R. Stannard					
Residence 1 Audubon Street, 3rd Floor, New Haven, CT 06511					
<p><b>IMPORTANT RELEASE INFORMATION:</b> For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
Income	12/31/2011	xxx-xx-1111	3/05/2012	4/05/2022	38,428.57





## Lien Discharge

- ▶ IRS steps into the shoes of the taxpayer
- ▶ It is entitled to its interest, which equals the taxpayer's interest
- ▶ Clients can still sell but IRS gets the equity the taxpayer would have gotten, if any



17

17

## Lien Discharge is...

- ▶ Full paid
- ▶ All the equity
- ▶ No equity
- ▶ Use Form 14135

Form <b>14135</b> (June 2010)		Department of the Treasury — Internal Revenue Service <b>Application for Certificate of Discharge of Property from Federal Tax Lien</b>	OMB No. 1545-2174
Complete the entire application. Enter NA (not applicable), when appropriate. Attachments and exhibits should be included as necessary. Additional information may be requested of you or a third party to clarify the details of the transaction(s).			
<b>1. Taxpayer Information</b> (Individual or Business named on the notice of lien):			
Name (Individual First, Middle Initial, Last) or (Business) as it appears on lien		Primary Social Security Number (last 4 digits only)	
David Green		0000	
Name Continuation (Individual First, Middle Initial, Last) or (Business d/b/a)		Secondary Social Security Number (last 4 digits only)	
Address (Number, Street, P.O. Box)			Employer Identification Number
1 Audubon Street			
City	State	ZIP Code	
New Haven	CT	06511	
Telephone Number (with area code)	Fax Number (with area code)		
203-285-8545			
<b>2. Applicant Information:</b> <input checked="" type="checkbox"/> Check if also the Taxpayer (If not the taxpayer, attach copy of lien. See Sec.10)			
Name (First, Middle Initial, Last)		Relationship to taxpayer	
Address (Number, Street, P.O. Box)			
City	State	ZIP Code	
Telephone Number (with area code)	Fax Number (with area code)		
<b>3. Purchase/Transferee/New Owner</b> <input type="checkbox"/> Check if also the Applicant			



18

18

## Lien Discharge

6. Monetary Information	
Proposed sales price	\$500,000
Expected proceeds to be paid to the United States in exchange for the certificate of discharge <i>(Enter NA if no proceeds are anticipated)</i>	\$200,000
<b>7. Basis for Discharge:</b> Check the box below that best addresses what you would like the United States to consider in your application for discharge. <i>(Publication 783 has additional descriptions of the Internal Revenue Code sections listed below.)</i>	
<input type="checkbox"/> 6325(b)(1)	Value of property remaining attached by the lien(s) is at least double the liability of the federal tax lien(s) plus other encumbrances senior to the lien(s)
<input checked="" type="checkbox"/> 6325(b)(2)(A)	The United States receives an amount not less than the value of the United States' interest. <i>(Note: If you are applying under 6325(b)(2)(A) and are the property owner but not the taxpayer, see also section 16.)</i>
<input type="checkbox"/> 6325(b)(2)(B)	Interest of the United States in the property to be discharged has no value.
<input type="checkbox"/> 6325(b)(3)	Proceeds from property sale held in escrow subject to the liens and claims of the United States.
<input type="checkbox"/> 6325(b)(4)	Deposit made or bond furnished in an amount equal to the value of the United States' interest. <i>(Note: This selection provides a remedy under 7426(a)(4) for return of deposit but is exclusively for a property owner not named as the taxpayer on the lien)</i>
<b>8. Description of property</b> <i>(for example, 3 bedroom rental house, 2002 Cessna twin engine airplane, serial number AT919000000000X00; etc.):</i>	
Commercial Property at 1 Audubon Street, New Haven, CT	

19

## Dealing with a Tax Lien: Subordination

- ▶ A Subordination is where the IRS allows another creditor to go ahead of it in priority
- ▶ IRS does this if it receives money or improves collection
- ▶ Use IRS Form 14134

20

## Receiving cash or improving collection

- ▶ If the IRS will receive money from the deal (a cash out refinance) then it almost always agrees to a subordination to the extent it received cash
- ▶ Will also agree where it improves collection, like:
  1. House burned and bank will rebuild, creating equity
  2. The refinance reduces the mortgage so the Taxpayer can increase their installment agreement

21

## Dealing with a Tax Lien: Withdrawal

- ▶ Taxpayers often want a notice of federal tax lien withdrawn
- ▶ IRS will do this under very specific circumstances
- ▶ NFTL is to protect the IRS's interest

22

## Lien can be withdrawn if the following is met:

- ▶ Balance is less than \$25,000
- ▶ Taxpayer is in a full-pay, direct debit installment agreement
- ▶ Three electronic monthly payments have been made
- ▶ IRM 5.12.9.3.2.1
- ▶ Use IRS Form 12277

23

## When the IRS Converts Tax Liens to Judgments

- ▶ IRS can send a case to the Department of Justice to sue to convert its tax lien to a judgment
- ▶ CSED needs to be expiring
- ▶ Equity in real estate

24

# Department of Justice Suit

- ▶ If CSED is going to run, IRS may send case to DOJ to file suit
- ▶ Converts the lien to a judgment
- ▶ DOJ may keep for collection, or if other periods are still with IRS, send the whole thing back to IRS



# DOJ Suit

Filed 03/12/15 Page 1 of 2

UNITED STATES DISTRICT COURT  
DISTRICT OF CONNECTICUT

USA,  
v. [REDACTED]

SUMMONS IN A CIVIL CASE

CASE NUMBER: [REDACTED]

TO: [REDACTED]  
Defendant's Address: [REDACTED] Road, [REDACTED] CT, [REDACTED]


A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (d)(2) or (3) — you must serve on the plaintiff or plaintiff's attorney, in the attached jurisdiction or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

United States Dept of Justice, Tax Div -pub 55  
P.O. Box 55, Blue Franklin Station  
Washington, DC 20544

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT  
/s/ P. Malone  
Signature of Clerk or Deputy Clerk



ISSUED ON 03/12/2015 10:48:28A, Clerk  
ESDC:CTD

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT

UNITED STATES OF AMERICA,  
Plaintiff,  
v. [REDACTED]  
Defendants.

Case No. [REDACTED]

**NOTICE OF LIS PENDENS**

Notice is hereby given that the above entitled case was filed in the United States District Court for the District of Connecticut, on the 12th day of March, 2015, in which the United States of America seeks to **enforce federal tax liens against real property** more fully described hereunder, and is now pending in the Court.

Notice is further given that the subject property affected by the said action is, as follows:



## The Priority of the Federal Tax Lien

- IRS is just another creditor
- NFTL perfects the IRS lien under the UCC
- Generally first in time wins....but not always



27

## Interests that Trump the IRS!

If the NFTL is not filed, all of the following would take priority:

- Purchaser
- Judgment Lien
- Mechanics Lien
- Holder of a security interest (lender)



28

## Interests that Trump the IRS: Superpriorities!

- Securities – purchasers who do not have actual notice
- Motor Vehicles – purchasers who do not have actual notice
- Retail Purchaser – so long as the purchaser is not conspiring with seller to hinder, evade or defeat collection
- Purchaser of Household Goods in Casual Sale less than \$1,690 (Rev Proc 2021-45)
- Personal Property Subject to a Possessory Lien (mechanic who has the car as security for the work they did on it)



29

## Interests that Trump the IRS: Super-priorities!

- Real Property Taxes – if local law allows them ahead of mortgages, then they are also ahead of the IRS lien
- Mechanics lien to real property – must be a personal residence (no more than 4 dwelling units) and contract price must be less than \$8,440 (Rev Proc 2021-45)
- The attorneys fees for acquiring the priority judgment, if reasonable, are a super-priority



30

## The Power of the Federal Tax Lien

- Drye – The Disclaimer
- Craft – Tenancy by the Entireties
- Joe “Girls Gone Wild” Francis – The Redemption



31

## Joe Francis

Became famous for the Girls Gone Wild videos



32



## Joe Francis

- Because famous and rich for the Girls Gone Wild video series
- 11/2002, pays \$5.45 million for a 6,000+ sq. ft. modern mansion in Bel Air
- In 2007, the U.S. DOJ filed charges against him for — among other things — more than \$20 million in false corporate tax deductions, hiding money in offshore bank accounts, and unpaid federal taxes for the years of 2002 and 2003
- Didn't go to trial for some time because was already in prison on felony charges of filming underage girls.



33

## Joe Francis

- Francis is released and greeted with a \$34 million federal tax lien by the IRS.
- JP Morgan Chase began foreclosure proceedings against him for a \$5 million home loan
- Owed Steve Wynn \$2 million for gambling debts and Wynn sued him
- Francis countersued, claiming his losses only occurred after Wynn slyly plied him with booze and hookers



34



## Joe Francis

- Jury decided in Wynn's favor
- Francis then accused Wynn — on a primetime TV interview, no less — of trying to kill him, so Wynn sued him again
- Wynn sues for defamation and wins a \$40 million judgement against Francis (reduced on appeal to \$19 million.)
- Francis stated that the “mentally retarded” jury should be “shot dead.”

35

## Joe Francis

- In 2018, DOJ took possession of the Bel Air property and sold it to Steve Wynn for \$6.7 million
- IRS redeemed the property from Steve Wynn, paying him back the \$6.7 million he spent with closing costs
- Four months later the IRS then flipped the house to the wealthy neighbor, Kuwaiti Billionaire Bassam Alghanim, for \$8.65 million, turning an almost \$2 million profit

### Steve Wynn acquires the Bel Air home of Joe Francis

By James McClain • February 25, 2019



36

## Redemption of an IRS Lien

- IRS may redeem a property that is sold at a foreclosure sale
- If a judicial foreclosure – 28 USC 2410
- If administrative foreclosure – 26 USC 7425
- IRS has 120 days from the date of sale to give notice its redeeming
- Must repay what the buyer spent
- Form 5597 Notifies Buyer of redemption



Dear

We have received information that you purchased the property identified above at a foreclosure sale. The Internal Revenue Service has the right to redeem this property from you because the property is subject to a federal tax lien junior to the foreclosing lien.

We are considering redeeming this property and have until \_\_\_\_\_ to take action. We may release our right to redemption if you pay an amount determined to be equal to our redemption right. We have enclosed Publication 487, How to Prepare Application to Release Property Secured by Federal Tax Lien, which describes how to apply for a release. If the right of redemption is determined to be without value, you will not be required to pay to obtain a release.

If we redeem the property, we will pay the sum of:

- The amount you paid for the property at the foreclosure sale, including the amount of the obligation secured by the foreclosing lien to the extent satisfied by the sale if you were the holder of that lien
- The amount of interest paid at the rate of six percent a year for the period from the date of the sale to the date of redemption
- An amount equal to the expenses you incurred to maintain the property less any income received from the property. Income includes a reasonable rental value of the property but this rental value is limited to use of the property by you, use with your consent, or rental use at less than the property's reasonable rental value
- Payments you made to any senior lien holders on the property after the foreclosure sale, if you provide the us with a timely reimbursement request and we approve that request

37

## Why Redemption is VERY Rarely Done

Before redeeming a property the IRS must:

1. Consider if the property is toxic
2. Consider senior liens and the amounts owed
3. Independently appraise the property
4. Consider how much the buyer needs to be reimbursed
5. Secure a guaranteed bidder for an IRS redemption sale
6. How much the IRS is owed and potential collectibility



38

## What Just REALLY Happened....?

- Kuwaiti Billionaire Bassam Alghanim was buying all the properties
- He owned 9 and was adjacent to Francis's property
- Could have started a bidding was with Steve Wynn
- Instead let Wynn grab it cheap and used the IRS to seize it for him!



**TRN**  
TAX REP NETWORK

39

## Redemption can be used by potential buyers!

- Can be an offensive weapon
- Scout a property in foreclosure
- Approach IRS with an Offer
- Let IRS redeem!

**TRN**  
TAX REP NETWORK

40

# Tax Levies

41

## Tax Levy Basics

- The seizure of a taxpayer's property
- Generally issued when a taxpayer has either failed to respond to IRS requests or failed to provide the collection division information



42

## What is a Tax Levy


- ▶ The seizure of a taxpayer's property
- ▶ Generally issued when a taxpayer has either failed to respond to IRS requests or failed to provide the collection division information



43

## Notice & Demand

- ▶ Before property can be levied, the taxpayer must be given a:
  - Notice and demand
  - Notice of intent to levy, and
  - Notice of a right to a Collection Due Process (CDP) hearing
- ▶ The levy can be served in person, left at the person's residence or mailed via certified mail to the taxpayer.

 Department of the Treasury Internal Revenue Service Philadelphia, PA 19255-0010	Notice CP90 Notice date January 23, 2019 Social Security number XXXX-XX-XXXX To contact us Phone 203-285-8545 Your Caller ID 9999 Page 1 of 5
	R STANNARD 1 AUDUBON STREET NEW HAVEN, CT 06511
Intent to seize your assets and notice of your right to a hearing <b>Amount due immediately: \$5,947.81</b>	
We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by <b>February 22, 2019</b> .	<b>Billing Summary</b> Amount you owed \$5,947.81 Additional failure-to-pay penalty 0.00 Additional interest charges 0.00 <b>Amount due immediately \$5,947.81</b>

44

## Truth about levies

- ▶ If a taxpayer gets levied there was a breakdown in communication
- ▶ Usually on the part of the taxpayer
- ▶ Taxpayer can deal with a levy the same way you avoid a levy:
  1. Contact the IRS
  2. Get into tax compliance
  3. Submit a proposal for a collection alternative



45

## Notice of Levy: Regular & Continuing

<b>Form 668-A</b> (April 2020)		Department of the Treasury - Internal Revenue Service		
<b>Notice of Levy</b>				
Date 05/28/2022		Telephone number of IRS office 203-285-8545		
Reply to Revenue Officer L. Polino		Name and address of taxpayer R. Staszard 1 Audubon Street New Haven, CT 06511		
To Bank of America Main Street New Haven, CT 06514		Identifying number(s) xxx-xx-1111		
Special instructions for certain property levied				
This isn't a bill for taxes you owe. This is a notice of levy we are using to collect money owed by the taxpayer named above.				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
Income	12/31/2020	38,457.52	8,325.00	46,782.52
Total Amount Due				46,782.52
We figured the interest and late payment penalty to 06/30/2022				

<b>Form 668-W</b> (April 2018)		Department of the Treasury - Internal Revenue Service		
<b>Notice of Levy on Wages, Salary, and Other Income</b>				
Date 05/28/2022		Telephone number of IRS office 203-285-8545		
Reply to Revenue Officer L. Polino		Name and address of taxpayer R. Staszard 1 Audubon Street New Haven, CT 06511		
To Employer 1 Main Street New Haven, CT 06511		Identifying number(s) xxx-xx-1111		
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
Income	12/31/2020	38,457.52	8,325.00	46,782.52
Total Amount Due				46,782.52
We figured the interest and late payment penalty to 06/30/2022				



46

## Bank Levy



- ▶ A bank levy is a regular levy, and so the levy takes whatever is in the account at the moment it is received
- ▶ The bank will hold the money for 21 days to see if the levy is released, IRC § 6332
- ▶ Interest that accrues on money held also belongs to the IRS - Regulation § 301.6331-1(a)(1)

**TRN**  
TAX REP NETWORK

47

47

## Tax Levy Example

- ▶ Joe owes the IRS \$10,000
- ▶ The IRS levies his bank account at 3pm on Thursday 6/1
- ▶ Joe has \$1,700 in his bank account
- ▶ On Friday at 9:00 am Joe deposits \$20,000 into his bank account without knowledge it had been levied
- ▶ How much money does the levy get?

**TRN**  
TAX REP NETWORK

48

48



## Tax Levy Example

- ▶ The IRS gets the \$1,700
- ▶ It gets what is in the account when it's received
- ▶ We have 21 days to contact them and get it released...


49

## Continuing Levy

- ▶ A continuing levy is a levy that remains in effect until it is released by the IRS
  - ~ Examples include wages and regularly paid commissions
- ▶ IRS will allow the taxpayer a standard deduction and personal exemptions divided by the pay periods (Reg. §301.6334-3)
- ▶ Everything above the exempt amount will be taken

Form 668-W (April 2018)		Department of the Treasury - Internal Revenue Service Notice of Levy on Wages, Salary, and Other Income		
Date	05/28/2022	Telephone number of IRS office	203-285-8545	
Reply to	Revenue Officer L. Polano	Name and address of taxpayer	R. Steward 1 Audubon Street New Haven, CT 06511	
To	Employer 1 Main Street New Haven, CT 06511	Identifying number(s)	xxx-xx-1111	
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
Income	12/31/2020	38,457.52	8,325.00	46,782.52
			<b>Total Amount Due</b>	<b>46,782.52</b>
We figured the interest and late payment penalty to 06/30/2022				

50




# Appeals: CDP, Equivalent, CAP




51

51



## Appeal

- ▶ Within 30-Days: CDP
- ▶ After 30-Days but within 1-year: Equivalent
- ▶ Anytime enforcement is threatened: CAP




52

52

## IRS Collection Process: *Final Notice and Right to a Hearing*

- ▶ Three versions: Letter 11, Letter 1058 and CP-90
- ▶ Final Notice includes Form 12153
- ▶ Taxpayer has 30-days to request a hearing
- ▶ You **MUST** file the request
- ▶ If the 30-day window is missed, file for an equivalent hearing

 Department of the Treasury Internal Revenue Service Philadelphia, PA 19255-0010	Notice	CP90								
	Notice date	January 23, 2019								
	Social Security number	XXX-XX-XXXX								
	To contact us	Phone 203-285-8545								
	Your Caller ID	9999								
Page 1 of 5										
R STANNARD 1 AUDUBON STREET NEW HAVEN, CT 06511										
Intent to seize your assets and notice of your right to a hearing <b>Amount due immediately: \$5,947.81</b>										
We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by February 22, 2019.										
<b>Billing Summary</b> <table border="1"> <tr> <td>Amount you owed</td> <td style="text-align: right;">\$5,947.81</td> </tr> <tr> <td>Additional failure-to-pay penalty</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Additional interest charges</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td><b>Amount due immediately</b></td> <td style="text-align: right;"><b>\$5,947.81</b></td> </tr> </table>			Amount you owed	\$5,947.81	Additional failure-to-pay penalty	0.00	Additional interest charges	0.00	<b>Amount due immediately</b>	<b>\$5,947.81</b>
Amount you owed	\$5,947.81									
Additional failure-to-pay penalty	0.00									
Additional interest charges	0.00									
<b>Amount due immediately</b>	<b>\$5,947.81</b>									

**TRN**  
TAX REP NETWORK

53

53

## Form 12153

Form <b>12153</b> (July 2022)	Department of the Treasury - Internal Revenue Service
<b>Request for a Collection Due Process or Equivalent Hearing</b>	
<p>Use this form to request a Collection Due Process (CDP) or Equivalent Hearing (EH) with the IRS Independent Office of Appeals (Appeals) if you have received a letter offering an appeal under IRC 6320/6330 (CDP notice).</p> <p>Complete this form and send it to the address for requesting a hearing (not the payment address) shown on your CDP notice. Include a copy of your CDP notice to ensure proper handling of your request. For further information on these hearings, please see the instructions for this form.</p> <p>Call the phone number on the CDP notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your hearing request.</p> <p>Si desea ver el formulario y las instrucciones en español, visite <a href="http://www.irs.gov/pub/irs-pdf/f12153sp.pdf">http://www.irs.gov/pub/irs-pdf/f12153sp.pdf</a>.</p>	IRS Use Only <div style="border: 1px solid black; height: 50px; width: 100%;"></div>
1. Basis for hearing request (both boxes can be checked if you have received lien <u>and</u> levy notices) <input type="checkbox"/> Filed Notice of Federal Tax Lien <input type="checkbox"/> Notice of Proposed or Actual Levy	
2. Equivalent Hearing (see the instructions for more information on Equivalent Hearings) <input type="checkbox"/> If my request does not meet the requirements for a timely CDP hearing, I would like a hearing that is equivalent to a CDP hearing	

**TRN**  
TAX REP NETWORK

54

54

## Disqualified Employment Tax Levy

- Authorized for years but not used
- If TP has had a CDP hearing for payroll taxes within last 2 years, instant levy
- CDP Notice sent but no 45 day wait
- **Collection being urged to expand its use of DETL**



55

## Upcoming Programs

TRN Live: 8 hours of case studies

- ▶ St. Louis (6/29) following Scaling New Heights
- ▶ San Antonio (7/27) Following NATP's Taxposium

Join us at either, both in-person or via webcast

<https://taxrepllc.com/2023-trn-live/>

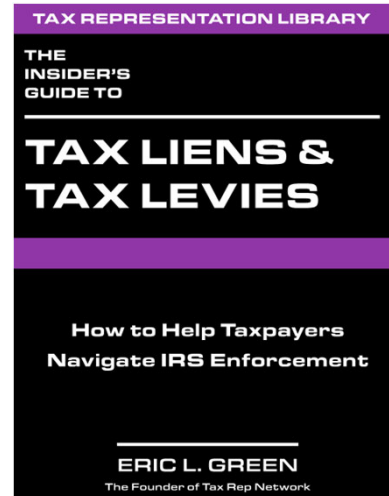


56

56

## Master Tax Liens and Tax Levies

- ▶ Master Tax Liens and Tax Levies
- ▶ Sample letters, case studies
- ▶ Grab the 4 hour master class and save over \$200!
- ▶ <https://TGPublish.com>



57

## Get Certified: <https://taxrepllc.com/ctrc/>

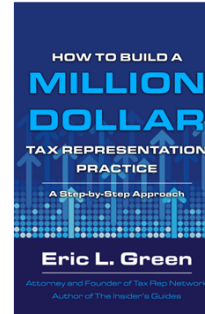
- ▶ Have the rights back from UConn
- ▶ Twenty-Hours of training
- ▶ Hundreds of forms and exhibits
- ▶ Enhance your Tax Rep visibility and marketing
- ▶ Register before 7/1 and get the complete Tax Rep Library (\$600) and three months of Tax Rep Gold Level Membership as our free gift to help you take your practice to the next level!



58

## Get Certified

- ▶ <https://taxrepllc.com/ctrc/>
- ▶ Use Code **OIC200** and we will give you back the \$200 you spent today by reducing the price by the \$200, and get the complete library as our gift
- ▶ I will send you signed a copy of How to Build a \$1 Million Tax Rep Practice as my gift



**TRN**  
TAX REP NETWORK

59

59

## Questions?



**TRN**  
TAX REP NETWORK

60