

# Collection Appeal Request

1. Taxpayer's Name <b>Robert Clarkson</b>		2. Representative: (Form 2848, Power of Attorney Attached) <b>N/A</b>		
3. SSN/EIN <b>123-45-6789</b>	4. Taxpayer's Business Phone <b>864-356-5111</b>	5. Taxpayer's Home Phone <b>864-225-3061</b>	6. Representative's Phone	
7. Taxpayer's Street Address <b>PO Box 2368</b>				
8. City <b>Anderson</b>		9. State <b>SC</b>	10. Zip Code <b>29621</b>	
11. Type of Tax (Tax Form) <b>1040</b>	12. Tax Periods Being Appealed <b>2002, 2003, 2004</b>		13. Tax Due <b>55,756</b>	

### Collection Action(s) Appealed

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

- |  |   |
|--|---|
| <input checked="" 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.

**Collection actions are inappropriate. The administrative record is invalid and incomplete. Procedural defects by Internal Revenue Service and many irregularities exist. Collections would be intrusive and place an undue hardship on me. I question the validity of the assessments for the tax years in question. The requirements of the applicable law or administrative procedures have not been met and the actions taken were not appropriate under the circumstances. The Revenue Officer has not followed all legal and procedural requirements and the actions taken or proposed actions are inappropriate under the circumstances. The tax lien violates §G320(a) in that the IRS failed to send the Taxpayer a copy of the NFTL and the COPH notice within five working day of the filing. I have additional information that indicates the withdrawal of the filed lien should be considered. I qualify for other lien options including subordination. I have a COP Hearing pending for these years in which I will discuss collection alternatives, OIC, payment schedule and CNC (Currently Non Collectible), hardship. etc.**

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