

Internal Revenue Service



Orlando, FL 32859

Department of the Treasury

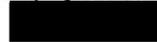
Date:

10/14/2008

Person to Contact:

J. Felst

Employee Identification Number:



Telephone Number:

813-367-8421

Fax Number:

813-367-8480

Refer Reply to:

AP:

In Re:

Collection Due Process and/or Equivalent Hearing request

Social Security or

Employer Identification Number:



Tax Period(s) Ended:

12/31/2000, 12/31/2001 & 12/31/2003

**Appeals Received Your Request for a
Collection Due Process and/or Equivalent Hearing**

Dear Mr. 

I received and reviewed your request for a Collection Due Process (CDP) and/or Equivalent Hearing.

I have determined that your disagreement is either:

- a "specified frivolous position," identified by the IRS in Notice 2008-14 (for Notice 2008-14, refer to the IRS Internet website at <http://www.irs.gov/newsroom/article/0,,id=177519,00.html>), or
- a reason that is not a "specified frivolous position," but is a frivolous reason reflecting a desire to delay or impede federal tax administration; or
- a moral, religious, political, constitutional, conscientious, or similar objection to the imposition or payment of federal taxes that reflects a desire to delay or impede the administration of federal tax laws.

I cannot schedule a conference where the hearing request is based solely on a specified frivolous position, or the disagreement reflects a desire to delay or impede the administration of federal tax laws.

You can amend your hearing request if you have any legitimate issue(s) you wish to discuss and withdraw the frivolous or desire-to-delay issues. Legitimate issues include:

- Collection alternatives to levy such as full payment of the liability, installment agreement, or offer in compromise. Although they may not necessarily be considered an "alternative" to a notice of lien filing, these collection options may also be discussed at a lien hearing.
- Challenges to the appropriateness of collection action. If this is a lien hearing, you may ask us to determine if the notice of lien filing was appropriate and if you qualify for a lien withdrawal or other lien options, such as subordination.

- Spousal defenses, when applicable.
- Liability challenges, e.g., whether you owe the amount due, but only if you did not receive a statutory notice of deficiency or have not otherwise had an opportunity to dispute your liability with Appeals.

If you do not have any legitimate issue(s) to discuss and, therefore, do not intend to amend your hearing request you can, instead, withdraw your request.

Please take one of the following actions within 30 days from the date of this letter:

1. Amend your hearing request in writing, to state a legitimate issue and state in writing that you withdraw the frivolous and/or desire-to-delay issue(s).
2. Withdraw your entire hearing request in writing.

In addition, if you fail to withdraw your frivolous or desire-to-delay issue from your request for a CDP hearing or fail to withdraw the entire request, the Service may impose a \$5,000 penalty under the authority of Internal Revenue Code section 6702(b).

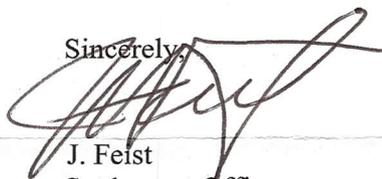
You must withdraw the frivolous or desire-to-delay issue or your entire CDP hearing request in writing to avoid imposition of the penalty.

If I do not hear from you or if you submit another issue that is frivolous, or reflects a desire to delay or impede the administration of federal tax laws, I will disregard your hearing request and return your case to the IRS Collection office that referred it to Appeals. If you submit a legitimate reason for your dispute, I will send you a conference letter and schedule your hearing.

Please be advised that if Appeals disregards your CDP hearing, you will not be able to file with the United States Tax Court for a judicial review of our disregard determination.

Please contact the person named at the top of this letter with any questions or concerns you have regarding this letter. The telephone number is listed above.

Sincerely,



J. Feist
Settlement Officer