



**Department of the Treasury**  
**Internal Revenue Service**  
**Independent Office of Appeals**  
401 West Peachtree Street, NW  
Stop 1100-D, Room 1455  
Atlanta, GA 30308-3510

Date: 04/21/2021

**Person to contact:**

Name: Donna M Beckford Eley  
Employee ID Number: 1000228341  
Phone: 470-639-2751  
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**Tax periods:**

1040- 12/2015 12/2016  
Civil Penalty IRC 6672 - 55/201203,  
201206, 201209, 201212, 201303,  
201306, 201606, 201706, 201709,  
201712, 201806, 201809, 201812

DIANA [REDACTED]

[REDACTED] GA [REDACTED]

**RE: Collection Due Process Equivalent Hearing Decision**

Dear Diana [REDACTED]

We concluded your Collection Due Process equivalent hearing. During the hearing we:

- Provided an impartial Appeals officer or an employee who had no prior involvement with your case, unless you waived that right.
- Considered the issues.
- Verified that the IRS followed applicable laws and administrative procedures.
- Determined whether the collection action is balanced with efficient tax collection, and isn't more intrusive than necessary.

You indicated you agree with our decision, and didn't raise issues on the timeliness of your hearing request.

The Appeals decision is:

To accept an installment agreement.

You agreed to pay \$302.00 each month according to the Form 433-D, Installment Agreement, you signed. Once we process your direct debit information, we'll electronically withdraw this amount from your bank account each month on the agreed day until you pay the full amount you owe.

If the funds are not withdrawn on the agreed day, you need to make the payments agreed upon, by mail if necessary. Otherwise the installment agreement may default.

We charge a user fee for direct debit arrangements. If you didn't pay the user fee when you sent your Form 433-D, we'll deduct the user fee from your first payment. However, we'll waive the user fee if your adjusted gross income for the most recent year is at or below 250% of the federal poverty guidelines and you agree to make electronic payments through a debit instrument by entering into a direct debit installment agreement. For more information, see Form 13844, Application For Reduced User Fee For Installment Agreements at [www.irs.gov/pub/irs-pdf/f13844.pdf](http://www.irs.gov/pub/irs-pdf/f13844.pdf).

Appeals Decision is to sustain the Notice of Federal Tax Lien filing. Considering the relevant facts and circumstances, the Notice of Federal Tax Lien was appropriate based on law, regulations, policy and procedures.

