

Internal Revenue Service
Appeals Office
1835 Assembly Street, Suite 508
MDP 43
Columbia, SC 29201

NOV 01 2013
Date:

ALVIN C.

NC

Department of the Treasury

Person to Contact:
M G Hallman
Employee ID Number: 0708209
Tel: 803-312-7768
Fax: 803-312-7888

Refer Reply to:
AP:FE:COL:MGH

In Re:
Collection Due Process - Levy
Taxpayer Identification Number:
XXX-XX-4759

Tax Period(s) Ended:
12/2007 12/2008 12/2009

**DECISION LETTER
CONCERNING EQUIVALENT HEARING UNDER SECTION 6320 and/or 6330 of
the Internal Revenue Code**

Dear Mr. & Mrs. West:

We have reviewed the proposed collection action for the period(s) shown above. This letter is our decision on your case. A summary of our decision is stated below and the enclosed statement shows, in detail, the matters we considered at your Appeals hearing and our conclusions.

Your due process hearing request was not filed within the time prescribed under Section 6320 and/or 6330. However, you received a hearing equivalent to a due process hearing except that there is no right to dispute a decision by the Appeals Office in court under IRC Sections 6320 and/or 6330.

Your case will be returned to the originating IRS office for action consistent with the decision summarized below and described on the attached page(s).

If you have any questions, please contact M G Hallman at the telephone number shown above.

Summary of Decision

IRS followed all legal and procedural requirements and the actions taken or proposed were appropriate under the circumstances.

You claimed that a levy was not appropriate since it would create financial hardship and requested that your accounts be reported Currently Not Collectible.

After analyzing your financial circumstances, the Appeals Office determined that levy would indeed pose financial hardship and is therefore prohibited by law. 26 C.F.R. § 301.6343-1(b)(4).

Sincerely,



Catherine L. Lacienski
Appeals Team Manager

Attachment
cc: William D McConnaughy