

Internal Revenue Service
Memphis Appeals Campus
PO Box 622
Stop 86
Memphis, TN 38101-0622

Department of the Treasury

Person to Contact:

Employee ID Number:

Tel:

Fax:

Contact Hours: 8:30 am - 2:00 pm
CST

Refer Reply to:

In Re:

Collection Due Process - Levy
Social Security or Employer
Identification Number:

Tax Period(s) Ended:

12/2003

Date: SEP 27 2007

Rescission Letter - Notice of Intent to Levy Sent in Error

Dear Mr. [REDACTED]:

We are sorry that the Service made a mistake in recently sending you a Notice of Intent to Levy and Notice of Your Right to a Hearing, dated April 2, 2007. The letter advised you that they would take collection action if you did not pay the amount of tax you owe or ask for a Collection Due Process (CDP) Hearing within 30 days. Because they do not intend to take levy or seizure action against you at this time, we are rescinding the Notice of Intent to Levy and canceling your request for a CDP Hearing.

By law, you are entitled to only one CDP Hearing under Internal Revenue Code Section 6330 for the unpaid taxes listed in the Notice of Intent to Levy. This letter preserves your right for a future CDP Hearing should that become necessary. You do not have to do anything further regarding this request.

The two circumstances under which the law does not entitle you to receive notification before levy or seizure of your property are:

- If the Service levies a state tax refund owed to you.
- If the Service seizes property after determining that a delay would jeopardize the collection of your unpaid taxes.


The law entitles you to a CDP Hearing, but the hearing would take place after the levy or seizure.

We apologize for any confusion or inconvenience the sending of the Notice of Intent to Levy may have caused.

If you have any questions about this letter, you may phone or write me. My information is shown at the top of the first page of this letter.

Thank you for your cooperation.

Sincerely,


for Kathleen M. Bell
Appeals Team Manager

cc: Allen Pearlman