

APPENDIX – IRS LETTERS AND NOTICES

Letter 3172(DO) – Notice of Tax Lien Filing and Right to CDP Hearing

Internal Revenue Service
District Director

Department of the Treasury

Date:

**Social Security or Employer
Identification Number:**

Person to Contact:

Telephone Number:

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Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

This letter is to inform you that we have filed a Notice of Federal Tax Lien and that you have a right to a hearing to discuss collection options and liability issues. The enclosed Publication 1660, Collection Appeal Rights, explains your right to a hearing.

The amount of the unpaid tax is:

| Type of Tax | Period | Amount |
|--------------------|---------------|---------------|
|--------------------|---------------|---------------|

In order to exercise your right to a hearing, you must file your request by _____. A copy of the request form is attached. It must be sent to

A Notice of Federal Tax Lien was filed on _____, with respect to these taxes. The total amount you owe for the period(s) includes interest and other additions such as penalties and lien fees. You must pay all of the taxes, interest and other additions in order to obtain release of the lien. Call the number above to obtain your current balance.

The lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

We will issue a Certificate of Release of Notice of Federal Tax Lien within 30 days after you pay the debt or have us adjust it. We will release the lien within 30 days after we accept a bond that you submit, guaranteeing payment of the debt.

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Procedures for requesting a certificate of release are in the enclosed Publication 14560, Request of Federal Tax Lien.

Sincerely,

Chief, Special Procedures

Enclosures:

Publication 1660

Publication 1450

Form 668Y, Notice Of federal Tax Lien

Form 12153, Request for Collection Due Process Hearing

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