

Form 12153

(July 2022)

Department of the Treasury
Internal Revenue Service

Request for a Collection Due Process or Equivalent Hearing



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Department of the Treasury **Internal Revenue Service** www.irs.gov



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Use this form to request a Collection Due Process (CDP) or Equivalent Hearing (EH) with the IRS Independent Office of Appeals (Appeals) if you have received a letter offering an appeal under IRC 6320/6330 (CDP notice).

IRS Use Only

Complete this form and send it to the address for requesting a hearing (not the payment address) shown on your CDP notice. Include a copy of your CDP notice to ensure proper handling of your request. For further information on these hearings, please see the instructions for this form.

Call the phone number on the CDP notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your hearing request.

Si desea ver el formulario y las instrucciones en español, visite <http://www.irs.gov/pub/irs-pdf/f12153sp.pdf>.

1. Basis for hearing request *(both boxes can be checked if you have received lien and levy notices)*

☐ Filed Notice of Federal Tax Lien

☐ Notice of Proposed or Actual Levy

2. Equivalent Hearing *(see the instructions for more information on Equivalent Hearings)*

☐ If my request does not meet the requirements for a timely CDP hearing, I would like a hearing that is equivalent to a CDP hearing

3. Taxpayer name *(Taxpayer 1)* _____

Taxpayer Identification Number _____

Current address _____

City _____ State _____ ZIP code _____

4. Best telephone number and time to call during normal business hours

☐ Home

☐ Work

☐ Cell

Telephone number

Time

☐ a.m.

☐ p.m.

5. Taxpayer name (*Taxpayer 2*)

Taxpayer Identification Number

Current address

(if different from
address above)

City

State

ZIP code

6. Best telephone number and time to call during normal business hours

☐ Home

☐ Work

☐ Cell

Telephone number

Time

☐ a.m.

☐ p.m.

7. Tax information as shown on your lien or levy notice (*include a copy of the notice(s)*). You do not have to complete section 7 if you include a copy of the notice(s) you are appealing

Type of Tax (<i>Income, Employment, Excise, etc. or Civil Penalty</i>)	Tax Form Number (<i>1040, 941, 720, etc.</i>)	Tax Period or Periods

8. Reason you are requesting a hearing. Your request will not be honored if you don't provide a reason for the dispute. Make the best selection(s) from the choices below or use as much space as you need to explain the reason for your request. You may include more pages if you don't have enough space (*see instructions*)

- ☐ I am not liable for the tax the IRS is trying to collect
- ☐ I claim innocent spouse relief (*see instructions*)
- ☐ My taxes were discharged in bankruptcy
- ☐ I've made payments that were not applied to my taxes
- ☐ I want the Notice of Federal Tax Lien withdrawn
- ☐ I am currently unable to pay due to financial hardship (*see paragraph 9*)
- ☐ I am unable to pay in full and would like a collection alternative (*see paragraph 9*)
- ☐ Other issues(s) and/or comment(s) _____

9. Proposed collection alternative (*see instructions*). If you are currently unable to pay or seek a collection alternative such as an Installment Agreement or Offer in Compromise, prepare a financial statement, Form 433-A (individuals) or Form 433-B (businesses), with your request, unless you meet a financial statement exception (*see below*). Submitting this information with your Form 12153 is not required, but early submission of the form will help you obtain the quickest resolution of your case

- ☐ Installment Agreement ☐ Offer in Compromise ☐ Currently Unable to Pay
 - ☐ Other (*explain*) _____
-

Financial Statement Exceptions *(no financial statements need to be submitted if either of these two situations apply.)*

Installment Agreement: To see if you can automatically obtain an installment agreement without providing a financial statement and without an appeal, visit <https://www.irs.gov/payments/online-payment-agreement-application> or scan this QR code:



Offer in Compromise: Only if based on Doubt as to Liability.

10. Signatures I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand either my representative or I (but not both) must sign and date this request before Appeals can accept it. If you are signing as an officer of a company, add your title (president, secretary, etc.) behind your signature.

SIGN HERE	Taxpayer 1's signature	Date
	Taxpayer 2's signature <i>(if a joint request, both must sign)</i>	Date

Representative's signature *(include an executed Form 2848 if signing for the taxpayer(s) unless a Form 2848 is already on file)*

Representative's name	Telephone number	Date
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IRS employee <i>(print)</i>	Telephone number	Received date

Important Things to Know for a CDP or Equivalent Hearing

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for a CDP hearing will also suspend the 10-year period IRS has, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period the IRS has to collect taxes will be extended by six months. You can go to court to appeal the CDP determination Appeals makes about your disagreement.

If you want a hearing with Appeals after the deadline for requesting a timely CDP hearing has passed, you must check the box in item 2. **In this case you will receive an equivalent hearing, which is the same as a CDP hearing except it does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to contest Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice—one year plus five business days from the filing date of the Federal Tax Lien.
- Levy Notice—one year from the date of the CDP levy notice.

Keep a copy of your hearing request and proof of the date you sent it.

Your request for a CDP levy hearing, whether timely or equivalent, does not prohibit the IRS from filing a notice of federal tax lien.

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

“I am not liable for (I don't owe) all or part of the taxes.” You can generally raise a disagreement about the amount you owe if you did not receive a deficiency notice for the liability or if you have not had another prior opportunity for Appeals or a court to consider your disagreement with the amount you owe. A deficiency notice is a notice explaining why you owe taxes—it gives you the right to challenge in court, within a specific time frame, the additional tax the IRS says you owe.



Penalty appeal—Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. For what is reasonable cause to remove penalties, see Notice 746, Information About Your Notice, Penalty and Interest, at <https://www.irs.gov/pub/irs-pdf/n746.pdf>, or by scanning this QR code.



Innocent Spouse Relief - You believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. Learn more about this request at <https://www.irs.gov/businesses/small-businesses-self-employed/innocent-spouse-relief>, or by scanning this QR code. You must complete Form 8857, Request for Innocent Spouse Relief, for an Innocent Spouse request to be considered.



Prior bankruptcy: You may have received a prior bankruptcy discharge and your taxes were not excepted from the discharge. Note that even if your taxes were discharged, your pre-bankruptcy property may remain subject to a tax lien if the property was excluded from the bankruptcy or if a notice of the lien was filed before the bankruptcy. Learn more about bankruptcy at <https://www.irs.gov/businesses/small-businesses-self-employed/declaring-bankruptcy>, or by scanning this QR code.

"I've made payments that were not applied to my taxes." You may disagree with the amount the IRS says you have or have not paid.

If You Want to Propose a Lien Resolution – For the filing of a Notice of Federal Tax Lien (NFTL) against your property, choose a lien resolution and submit appropriate documentation with this form.

Withdrawal: When you request a withdrawal of the NFTL, you are asking the IRS to remove the NFTL information from public records because you believe the NFTL should not have been filed.

Subordination: When you request a subordination, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien.

Release: You can get a Federal Tax Lien released if you pay your taxes in full or complete the terms of an accepted Offer-in-Compromise.

Discharge: When you request a discharge, you are asking the IRS to remove a Federal Tax Lien from a specific property.



Learn more about the NFTL, what may be the right alternative to your issue, and what documentation to include with your Form 12153 at <https://www.irs.gov/businesses/small-businesses-self-employed/understanding-a-federal-tax-lien>, or by scanning this QR Code:

If You Want to Propose a Collection Alternative — Common collection alternatives include:



- **Full payment**— Pay your taxes by personal or cashier's check, money order, or other approved method. To learn more about payments, visit <https://www.irs.gov/payments>.

- **Installment Agreement or Short-Term Payment Plan**—Pay your taxes fully or partially through monthly or deferred payments.



- **Offer in Compromise**—You offer to make one or more payments to settle your tax liability for less than the full amount you owe. To learn more about this resolution, visit <https://www.irs.gov/payments/offer-in-compromise> or by scanning this QR code:

- **Currently Unable to Pay**—You may not be able to pay due to job loss, illness, reasonable expenses that exceed income, etc. Appeals may consider freezing collection action until your circumstances improve. Interest and applicable penalties will continue to accrue on your liability.



If you want to discuss with Appeals a collection alternative listed in Item 9 of the Form 12153, submit a completed Form 433-A (individual) and/or Form 433-B (business), as appropriate, with this form. Submitting this information with your Form 12153 is not required but will help you obtain the quickest resolution of your case. Locate copies of these forms at <https://www.irs.gov/businesses/small-businesses-self-employed/collection-process-for-taxpayers-filing-and-or-paying-late>, or by scanning this QR code.

Appeals will evaluate the financial information and your specific circumstances to try to reach an agreement with you regarding payment or other resolution of your issues. Appeals may ask the IRS Collection Function to review, verify and provide its opinion on any information you submit. Appeals will share Collection's comments with you and give you the opportunity to respond.

Publications and Other Resources

It is best to use the contact information on your CDP notice for any questions about your request for a hearing and the matters you wish to appeal.

You may refer to the publications listed below for questions about the Collection process and your rights.

Publication 594 The IRS Collection Process

<https://www.irs.gov/pub/irs-pdf/p594.pdf>



Publication 1660 Collection Appeal Rights

<https://www.irs.gov/pub/irs-pdf/p1660.pdf>



Publication 2105 Why do I have to pay taxes?

<https://www.irs.gov/pub/irs-pdf/p2105.pdf>



Tax professionals who are independent from the Internal Revenue Service (IRS) may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:



- Go to www.taxpayeradvocate.irs.gov/litc;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at <https://www.irs.gov/forms-instructions>; or by scanning this QR code.
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).