



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
24000 Avila Road Suite 4404
Mail Stop 8900
Laguna Niguel, CA 92677

Date: 12/15/2022

Person to contact:

Name: Todd M Nichter

Employee ID Number: 1000983159

Phone: 949-575-6489

Fax: 855-854-8500

Tax periods:

12/2015 12/2016 12/2017 12/2018

KEITH [REDACTED]
[REDACTED]
[REDACTED]

RE: Collection Due Process Equivalent Hearing Decision

Dear Keith [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 suspend collecting the balance you owe. During the suspension, we'll periodically ask you to send updated financial information, and we'll monitor your account to determine your ability to make payments in the future. We can remove the suspension if your financial situation improves.

Penalty and interest will continue to accrue while collection action is suspended.

We are returning your case to the IRS Collection Office for action consistent with our decision. If you have questions, you can contact the person shown at the top of this letter.

Thank you for your cooperation.

Sincerely,

Lorie Lewis
Acting Appeals Team Manager

Enclosures:

IRS Appeals Survey

cc: William D Mcconnaughy, CPA

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