TaxRZR · E-8. Explanation to attach to Form 12153 (Collection Due Process hearing request)

Attachment to Form 12153, [your name], SSN ending [digits]

Tax periods: [list every period on the notice].

I am requesting a Collection Due Process hearing in response to [Final Notice of Intent to Levy dated [date] / Notice of Federal Tax Lien Filing dated [date]].

Issues I wish to raise:

1. Collection alternative. I am proposing [an installment agreement of $[amount] per month / an offer in compromise / currently not collectible status based on economic hardship]. My financial statement is [enclosed / will be submitted within 14 days].
2. Appropriateness of the collection action. A levy at this time would [prevent me from paying rent and utilities / prevent my business from meeting payroll / other specific consequence]. [If applicable: I was not in receipt of the final notice until [date] because [reason].]
3. [If applicable] Spousal defense. I have [filed / am filing] Form 8857 requesting innocent spouse relief for these periods.
4. [If applicable] Penalties. I request abatement of the [type] penalty for [year] for reasonable cause, as explained in the enclosed letter.
5. [If applicable, and only if you did not receive a notice of deficiency or otherwise have a prior opportunity] Underlying liability. I dispute the assessment for [year] because [reason].

I request that no levy action be taken while this hearing is pending.

[Signature, date]

Model letter only. Replace [bracketed fields] and verify facts and instructions before use. Not an official IRS form.
Guidance: https://taxrzr.com/guides/e-8-explanation-to-attach-to-form-12153-collection-due-process-hearing-request