

I do not give up any other administrative appeal rights I'm entitled to, such as appeal rights under the Collection Appeals Program (CAP).

My agreement to the Summary Notice of Determination shown below, to waive judicial review and to waive the suspension of levy action under section 6330(e)(1) is effective upon the written approval by a person in the Office of Appeals with authority to bind the IRS to (1) the installment agreement, offer in compromise or other collection alternative I have requested, (2) the Summary Notice of Determination shown below, and (3) any other agreement described in the Summary Notice of Determination that has been signed by me and requires separate written approval.

Appeals has verified whether applicable laws and administrative procedures have been met, has considered the issues raised, and has balanced the proposed collection action with the legitimate concerns that such action be no more intrusive than necessary as required by IRC Section 6330(c)(3).

The determination of Appeals is:

- THE LEVY ACTION PROPOSED FOR THE 2013 INCOME TAX YEAR IS NOT SUSTAINED.

- COLLECTION HAS AGREED WITH THE INSTALLMENT AGREEMENT (IA) OF \$100 PER MONTH PROPOSED BY THE TAXPAYER, APPEALS, THEREFORE, GRANTS THE TAXPAYER A PARTIAL PAYMENT DIRECT DEBIT INSTALLMENT AGREEMENT (PPDDIA) AS FOLLOWS: \$100 WILL BE PAID ON THE 28TH DAY OF EACH MONTH STARTING IN NOVEMBER 2015. AT THE APPEALS' LEVEL, THE TAXPAYER HAS BEEN ADVISED AS FOLLOWS: 1) A NOTICE FEDERAL TAX LIEN MAY BE FILED BY COLLECTION; AND 2) THIS GRANTED PPDDIA IS SUBJECT TO EVERY 2-YEAR RE-EVALUATION OF THE TAXPAYER'S FINANCIAL STATUS, WHICH WILL BE CONDUCTED BY COLLECTION, TO RE-DETERMINE THE TAXPAYER'S ABILITY TO PAY.

- IN CONNECTION TO RECOMMENDING THE SAID IA TO THE TAXPAYER, COLLECTION HAS ALSO RECOMENDED THAT IF THE GRANTED IA SUBSEQUENTLY IS IN DEFAULT, THE 2013 INCOME TAX LIABILITY WILL BE TEMPORARILY PLACED ON A CURRENTLY-NOT-COLLECTIBLE (CNC) STATUS. AT THE APPEALS' LEVEL, THE TAXPAYER HAS BEEN ADVISED THAT IN THIS SCENERIO, COLLECTION MAY RE-ACTIVATE THE 2013 INCOME TAX YEAR AFTER PLACING IT ON A CNC STATUS FOR THE PURPOSE OF RE-DETERMINING WHETHER THE TAXPAYER HAS AN ABILTY TO PAY THIS TAX LIABILITY AT THAT TIME.

Taxpayer's signature	Date
Spouse's signature (if applicable)	Date
Signature of Taxpayer's Authorized Representative (if applicable) [Redacted Signature]	Date 10-29-2015
Team Manager, Office of Appeals [Redacted Signature]	Date 10/30/2015