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| **Date:**  **To:**  Taxpayer Advocate Office  Attention: [Contact name, if known]  [Taxing authority address]  **From:**  [Professional name]  [Firm name]  [Firm address]  Phone:  Fax: | **Taxpayer information:**  **Taxpayer name: Matilda Q. Smythe**  Taxpayer SSN: nnn-nn-nnnn  **Subject:**  Request to remove Social Security Levy per transcript code 971& CP0039 dated  **Related taxpayer information:**  **SSN: nnn-nn-nnnn**  Quentin Q. Smythe  **Tax form(s): 1040**  **Tax period(s): Calendar Year 2012** |
| **Contact method:** Via Certified Mail | |

To Whom It May Concern: [If known, use the name of the person previously contacted]

I am writing on behalf of the above-named taxpayer pursuant to a power of attorney (copy of Form 2848 attached)] to request removal of a levy on her Social Security as noted on the attached transcript. The taxpayer is suffering undue economic hardship caused by this levy which is contrary to both IRS policy and applicable law.

Examination of the taxpayer’s background would show that the liability arose upon filing a joint tax return with her now-deceased spouse who had failed to pay tax on all of his income. Until the time of his death the taxpayers attempted to make monthly payments under installment agreements and/or settlement with an offer in compromise. After his passing there was no income from which to make payments. Thereafter, his surviving spouse became subject to a levy on her Social Security benefits as the liability arose on a joint tax return. Her income is insufficient to cover basic living expenses without the burden of paying the Social Security levy.

**Applicable law**

Pursuant to IRC §6343 and specifically 26 CFR § 301.6343-1 (4) Economic hardship we demand IRS immediately release this levy. Satisfaction of the levy in whole or in part is causing the taxpayer to be unable to pay her reasonable basic living expenses.

We understand that the [determination](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=f5ab273ae10cdf631e5cdb564d59a0d3&term_occur=999&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.6343-1) of a reasonable amount for basic living expenses will be made by the director and will vary according to the unique circumstances of the individual [taxpayer](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=1b081dcbc3a49a9a1753e65dfe8cc1ac&term_occur=999&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.6343-1). To that end, we have included herewith an analysis of the taxpayers monthly income and basic living expenses. It is further understood that an affluent or luxurious standard of living is not permitted and we hereby attest to the fact that the taxpayer lives very modestly and below the standards the regulations would allow.

Based on the facts and law, the levy against the taxpayer should be ended immediately.

Thank you for your consideration of this matter.

I can be reached at [(###) ###-####].

Sincerely,

[If you are signing as power of attorney, include one of the following two statements.]

I, as a power of attorney representative, prepared and submitted this protest letter and accompanying documents on behalf of [taxpayer name]. I have personal knowledge that the facts stated in the protest and accompanying documents are true and correct.

[Your client should attest that the information is correct and sign the following statement.]

Under penalties of perjury, I declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of my knowledge and belief, they are true, correct and complete.

Taxpayer signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Attached:**

Transcript of tax year 2012

Form 433-A

Copy of Form 2848, *Power of Attorney and Declaration of Representative*