



September 12, 2010

The Definition of IRS Notice CP-297A

When you receive a CP-297A notice it means that the IRS is notifying you of a missed tax payment that you have been instructed to pay in a previous tax letter. As a result of that, the IRS has issued a tax levy on you. This tax levy gives the IRS the authority to take your money from government sources such as social security payments, employment sources such as your salary checks and your bank savings accounts.

The CP-297A notice is only sent after you have failed to respond to other notices from the IRS such as CP-90 and CP-297. When you receive a CP-297A form, there will be no ambiguity as to what the IRS feels you owe them. CP-297A will clearly list full details of the debt you owe in the form of taxes and penalties charged by the IRS. It also contains a warning that a levy has been issued to collect the amount of taxes and penalties that you owe.

If the first round of levies is insufficient to collect all the debt, a subsequent action of more levies may be taken. This may include seizure of properties such as cars, bank accounts and so on. If you are the recipient of a CP-297A, you will be given 30 days to appeal against the decision and lodge a protest. This appeal is known as a Collection Due Process Hearing. If you feel that the CP-297A issued to you is unjustified or in error you should make your application for the Collection Due Process Hearing as soon as possible.

When the IRS receives your appeal, it will issue a ruling on it. If you feel the IRS ruling is unfavorable to you, you may appeal the ruling with a tax court. If you wish to make a request for an appeals hearing you can obtain the form to do so online at <http://www.irs.gov/pub/irs-pdf/f12153.pdf>.

It is clear that receiving a CP-297A is not a good sign. Therefore, it is better if you can avoid it at all costs. Be sure to keep up with your tax payments at all times. Even if you may not be able to afford your entire tax amount, you may qualify for a payment plan. Generally, the IRS becomes more and more aggressive in its collection efforts the longer you have not paid up your taxes until they get the money they are demanding.