

Notice

CC-2001-008

February 01, 2001

Upon Incorporation

Subject: Review of Collection Due Process Cases **Cancel Date:** into the CCDM

1. Purpose. This Notice sets forth procedures for the review by Procedure and Administration (PA) of defense letters to the Department of Justice and filings with the Tax Court in cases involving sections 6320 and 6330 of the Internal Revenue Code, i.e., collection due process (CDP) cases. This Notice also announces a transfer in responsibility for CDP cases within Procedure and Administration. This Notice supersedes any previous communications on this subject and is in advance of more extensive guidance on CDP soon to be added to the Chief Counsel Desk Guide.

2. Scope. Effective as of the date of this Notice, all defense letters to the Department of Justice on CDP matters must be referred to the Technical Services Section (TSS 4510), for assignment and pre-review. Additionally, and except for answers, all pleadings, motions, trial memoranda, briefs, and any other documents to be submitted to the Tax Court in a CDP case must be referred to TSS for assignment and review. All offers of settlement or other issues in defense in any CDP case must likewise be referred to TSS for assignment and review.

Submission of the draft document subject to review may be made via email to mailbox TSS4510. Such email should not be marked "Private." To assist in review, it is requested that the field also fax TSS 4510 the following documents, if available, when it sends in the first matter for review in any particular case: (1) the CDP Notice entitling the taxpayer to a hearing, (2) the request for a hearing, (3) the Notice of Determination, (4) the Appeals Case Memorandum, (5) the petition or complaint, (6) the answer, and (7) any exhibits to the pleading, motion or letter being submitted for review. The fax number for TSS 4510 is 202-622-5674.

Prior to sending the assignments, the field office should open a WLI for CC:PA.

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