



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 26, 2011

Control Number: SBSE-05-0911-081
Expires: September 27, 2012
Impacted: IRM 5.11.1.2.2.2(1)

MEMORANDUM FOR DIRECTORS, FIELD COLLECTION AREA OPERATIONS

FROM: Scott D. Reisher /s/ **Scott D. Reisher**
Director, Collection Policy

SUBJECT: Reissuance of Interim Guidance Memorandum for Issuing Notice of Intent to Levy/Notice of a Right to a Hearing in CFf.

The purpose of this memorandum is to reissue the interim guidance memorandum dated September 27, 2010, with control number SBSE-05-0910-051, entitled Interim Guidance Memorandum for Issuing Notice of Intent to Levy/Notice of a Right to a Hearing in CFf. This interim guidance memorandum clarifies procedures relating to Internal Revenue Manual (IRM) 5.11.1.2.2.2(1), Issuing Notice of Intent to Levy/Notice of a Right to a Hearing in Collection Field function (CFf). Please ensure this information is distributed to all affected employees within your organization.

For Business Master File (BMF) or BMF/Individual Master File (IMF) combination taxpayers, after the Letter 1058 issuance, allow 15 additional days after the 30 day period before levying in case the taxpayer mails a request for a hearing on the 30th day. When the IRM 5.11.1.2.2.2(1) is revised, it will read as follows:

(1) When, on initial contact, a deadline is set for a BMF or BMF/IMF combination taxpayer to take specific action, the L1058 will be issued with all required enclosures. **Allow 15 additional days after the 30 day period ends before levying in case the taxpayer mails a request for a hearing on the 30th day. Refer to IRM 5.11.1.2.1(7) for additional guidance.** Explain to the taxpayer:

- a. If they do not meet the deadline, the enforcement action warned of may take place after 30 days, and
- b. That only by making a request for a Collection Due Process (CDP) hearing, using Form 12153, Request for a Collection Due Process or Equivalent Hearing, within the next 30 days, will the right to go to court be preserved.

Note: If the taxpayer does request a hearing, continue to work with the taxpayer pursuant to IRM 5.1.9.3.3, *Processing CDP and Equivalent Hearing Requests*.

If you have any questions, please feel free to contact me, or a member of your staff may contact James Maslanka, Senior Program Analyst. Territory personnel should direct any questions, through their management staff, to the appropriate Area Contact.

cc: www.irs.gov