



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 8, 2014

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS

FROM: Dretha Barham /s/ *Dretha Barham*  
Director, Collection Policy

SUBJECT: Interim Guidance for Collection Due Process (CDP) Tracking

This memorandum provides interim guidance on the use of a new Integrated Collection System (ICS) CDP application for tracking CDP and equivalent hearing (EH) requests instead of the CDP tracking system (CDPTS). The ICS User Guide, Chapter 33, *Collection Due Process*, provides instruction on how to use the application.

Upon implementation of the ICS CDP application on January 2, 2014, Revenue Officers (RO) will use the ICS CDP application instead of the CDP tracking system for documenting receipt, transfer, or withdrawal of a hearing request. ROs will no longer need to use Form 12153-A, *Referral of Request for CDP Hearing and Request for CDPTS Input*, to request input to CDPTS.

- Within 10 business days of receiving a processable request for a CDP or EH, update the ICS CDP application to document receipt of the hearing request.
- When a withdrawal is secured, document receipt of the withdrawal on the ICS CDP application.
- When a hearing request is to be sent to Appeals, update the ICS CDP application with the necessary information and submit for group manager (GM) approval. Once the GM approves the transfer, Form 14461, *Transmittal of CDP/Equivalent Hearing Request*, will generate. Include Form 14461 when transmitting the request to Appeals.
- If a hearing request was added using the CDPTS and the CDP is being transferred to Appeals or withdrawn after implementation of the ICS CDP application, it will be necessary to add the hearing request to the ICS CDP

application. When adding the request, the ICS application will prompt for input of the TC 971 with action code (AC) 275 for CDP or AC 278 for equivalent hearing. If the request was previously added to CDPTS, do not request input of the TC 971. The TC 971s were input when the request was previously added to the CDPTS.

- It is not necessary to open a CDP Other Investigation (OI). The ICS CDP application will generate the CDP OI when the GM approves transfer of the request to Appeals unless there is already a CDP OI open. The CDP OI will systemically close when all hearing requests on the ICS CDP application that have been sent to Appeals have been closed in Appeals.
- The ICS CDP application will update the Appeals received date and the Appeals closed date with information Appeals sends to ICS.

This guidance will be incorporated into IRM 5.1.9 not more than one year from the date of this memorandum.

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

cc: Director, Field Collection  
[www.irs.gov](http://www.irs.gov)