**INDEPENDENT OFFICE
OF APPEALS**

April 11, 2023

Control No. AP-08-0423-0003
Expiration Date: 04/11/2025
Affected IRM: IRM 8.20.6

MEMORANDUM FOR: Director, Account & Processing Support (East)
                            Director, Account & Processing Support (West)

FROM: Steven M. Martin */s/ Steven M. Martin*
                            Director, Case and Operations Support

SUBJECT: Interim Guidance Requiring Deadline Date to Petition Tax Court on Collection Due Process (CDP) Notices of Determination

This memorandum provides guidance for Appeals Account and Processing Support (APS) staff who issue Notices of Determination (NODs) on unagreed Collection Due Process (CDP) cases. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This memorandum serves to provide guidance for including the deadline to petition the United States Tax Court, also known as the "file by date," on all CDP NODs. These notices must be uploaded to the Appeals Centralized Database System (ACDS).

Background: Taxpayers who disagree with an Appeals determination in a CDP hearing, may contest that determination by filing a petition with the United States Tax Court. Taxpayers have 30 days from the issuance date of the Notice of Determination to file a timely petition. Historically, the burden has been solely on taxpayers to accurately calculate the date based on the issuance date of the NOD.

CDP cases that have an associated Innocent Spouse (IS) or abatement of interest (ABINT) case are known as "combo cases." Combo cases have deadlines, in addition to and separate from the 30-day deadline for CDP, to petition Tax Court for those respective issues (90 days if there is an associated case denying Innocent Spouse relief and 180 days if there is an associated case denying abatement of interest). This difference is explained in the body of the NOD and is not altered by this IG.

Procedural Change: APS personnel will now be required to enter the "file by date" in the portion of CDP Notices of Determination entitled "Last Day to File Petition with US Tax Court" and upload all NODs to ACDS.

This IG makes the CDP NOD issuance procedures consistent with procedures for Appeals-issued notices of deficiency that inform taxpayers of their right to petition the Tax Court and advise of the deadline to do so.

Effect on Other Documents: This guidance is effective beginning April 11, 2023, and will be incorporated into the IRM within two years of the date of this memorandum.

Contact: Appeals employees should elevate questions through their management chain following established procedures on How to Contact an Analyst.

Attachment:
Revisions to the Appeals IRM

cc: www.irs.gov

Attachment AP-08-0423-0003

Revisions to the Appeals IRM:

8.20.6.20.2 (MM-DD-YYYY)
CDP Notices of Determination (NOD)

(3) The steps for issuing a notice of determination letter are:
    a. Verify the address using ENMOD or INOLES.
    b. Send the letter via Certified Mail if the taxpayer lives within the U.S.
    c. Send the letter via Registered Mail if the taxpayer lives outside the U.S.
    d. Complete Postal Service (PS) Form 3800 certified mail receipt.
    e. Place the certified mail number on the original letter and also include on all additional copies.
    f. Enter the issuance date on the letter.
    g. Calculate 30 days from the issuance date using the ACDS Target Date utility. Usage of the tool is mandatory to ensure accuracy. To locate the tool, click on **Utilities** in the ACDS menu bar. This will open the Utilities Menu. Scroll down the Utilities Menu to locate the **Target Date** link. Click on the link to open the input screen. Enter the issuance date in the Beginning Date field and use 30 as the Number of Days. Enter the resulting Target Date on the NOD in the "Last day to file petition with US tax court" field.
    h. Ensure that the NOD is mailed no later than the issuance date printed on the NOD.
    i. Send the appropriate copies of the letter to the authorized representative, if there is one.
    j. Place a copy of the letter(s) and all attachments in the administrative file. Upload and attach the dated NOD to ACDS.
    k. Enter the taxpayer's name, mailing address (as it appears on the envelope), and the mailing date on the PS Form 3877 or Form 9814, Request for Mail/Shipping Service, mailing record.