



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 6, 2020

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Expiration Date: 07/06/2022  
Affected IRMs: 5.1.9

MEMORANDUM FOR HANK KEA, DIRECTOR, FIELD COLLECTION

FROM: Ronald Takakjy, Acting Director, Collection Policy *Ronald Takakjy*  
SUBJECT: Interim Guidance for Collection Due Process (CDP) Requests

This memorandum issues guidance on CDP procedures until IRM 5.1.9, *Collection Appeal Rights*, is published. Please ensure this information is distributed to all affected employees within your organization.

**Purpose:** This memorandum serves to provide guidance in making timeliness determinations in certain CDP cases, in response to Chief Counsel's technical advice memorandum, [PMTA-2020-02](#), dated December 12, 2019.

**Background:** In order to receive a CDP hearing, taxpayers must send the hearing request to the IRS address as directed on the CDP notice. See 26 CFR 301.6320-1(c)(2) and 301.6330-1(c)(2), (both Q&A-C6). Following section 7502(a)(2), if postmarked timely, the request will be deemed timely even if it was not received timely. The Chief Counsel technical advice memorandum clarified that a request for a CDP hearing should be determined to be timely, based on the postmark date, if sent to any IRS address appearing on a CDP lien or levy notice.

**Procedural Change:** See attachment for the procedural change.

**Effective Date/Effect on Other Documents:** This guidance is effective July 6, 2020 for CDP hearing requests open in inventory and will be incorporated into IRM 5.1.9 within two years from the date of this memorandum.

**Contact:** If you have any questions, please contact Andra Kullman, Program Manager, Employment Tax, or a member of your staff may contact Program Analyst, Anastasia Agne, at (240) 613-5128.

CC: Director, Civil Enforcement Advice and Support Operations  
Director, Collection Operations – Quality and Technical Support  
Director, Appeals, Collection  
Taxpayer Advocate Service  
Assistant Division Counsel, SB/SE  
IRS.gov (<https://www.irs.gov/>)

## Revisions to IRM 5.1.9

### 5.1.9.3.2 Request for CDP Hearing Rights

(8) The taxpayer must send or hand-deliver the CDP hearing request to an IRS office and address on the CDP notice. The taxpayer can also fax the CDP hearing request to the fax number listed on the notice, if the notice provides a fax number. The taxpayer may also hand-deliver the request to the local taxpayer assistance center within the 30-day period.

- a. If the hearing request is delivered by mail to any of the addresses shown on the CDP notice and is postmarked timely for delivery to an IRS address listed in the CDP notice and is received timely, then the received date is the date of request for hearing.
- b. If the hearing request is delivered by mail to any of the addresses shown on the CDP notice and is postmarked timely for delivery to an IRS address listed in the CDP notice but is not received timely, then the postmark date is the date of request for hearing.

Note: A taxpayer may also respond by submitting their hearing request to a revenue officer (RO). If timely submitted by mail, fax or hand-delivery to the RO, consider the hearing timely.

(9) If a Form 12153 or equivalent is received at an incorrect office for processing, forward the CDP hearing request, including all supporting documents and the envelope, promptly (by EEFax or priority mail) to the office where the hearing request is to be sent as directed in the CDP Notice.

- a. If the hearing request was mailed to an incorrect address not listed on the CDP notice, timeliness will be determined based on when the request is received at the IRS address on the CDP notice. See IRM 5.1.9.3.2(8).
- b. If the hearing request was mailed to an address listed on the CDP notice (for example, the address for submitting payment rather than the address for mailing the request), the request should be considered timely if postmarked timely. See IRM 5.1.9.3.2(8).

(10) If the taxpayer states he or she submitted a hearing request to another office, check IRS systems such as Account Management System (AMS) history, ICS or Integrated Data Retrieval System (IDRS). If no record, ask the taxpayer to provide a copy of the request for processing.