



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 3, 2020

Control Number: SBSE-05-0920-0063  
Expiration Date: 09/03/2022  
Affected IRMs: 5.1.9, 5.19.8

MEMORANDUM FOR DIRECTOR, CAMPUS COLLECTION  
DIRECTOR, FIELD COLLECTION

FROM: Ronald Takakjy, Acting Director, Collection Policy *Ronald Takakjy*  
SUBJECT: Interim Guidance Concerning the Timeliness of Collection Due  
Process (CDP) Hearing Requests for certain Automated Levy Program  
CDP Notices

This memorandum provides guidance in making timeliness determinations for CDP cases resulting from certain CDP levy notices generated by the automated State Income Tax Levy Program (SITLP) or Federal Payment Levy Program (FPLP) earlier in 2020 (beginning April 6th through July 13, 2020) and mailed on July 14, 2020. Please ensure this information is distributed to all affected employees within your organization.

**Background:** Pursuant to 26 CFR § 301.6330-1(b)(1), in order to receive a CDP hearing, taxpayers must request the hearing within the 30-day period commencing on the day after the date of the CDP Notice. Due to the COVID-19 outbreak, certain CDP notices were generated by the automated levy program but not immediately mailed. Such notices were bulk mailed on July 14, 2020, but the original print date of the letters was not changed. The backdated CDP notices were sent with [Notice 1052-C](#) advising taxpayers that the new deadline for requesting a CDP hearing is August 13, 2020. Notice 1052-C was included in the mailing of CP92, CP297-A, and CP297C but was inadvertently excluded from the CP90, CP90C, and CP297. To correct this issue with the CP90, CP90C and CP297 notices, a supplemental Letter 544-C was generated on August 6, 2020 and mailed on August 7, 2020, advising taxpayers that they have until September 8, 2020 to request a CDP hearing. In some cases, the Letter 544-C advised taxpayers they had until September 7, 2020. September 7 is Labor Day and pursuant to IRC section 7503 the due date for the hearing is the next business day, which is September 8. Issuance of the Letter 544-C is posted on IDRS command code ENMOD with the literal 0544CLTR for the date generated. Refer to IRM 5.19.9.3.3, *FPLP*

*Systemic Processes and Indicators*, and IRM 5.19.9.2.4, *SITLP Notices*, for information regarding TC 971 action codes associated with SITLP and FPLP notices.

**Procedural Change:** CDP requests based on a SITLP notice CP92 or a FPLP notice CP297A or CP297C dated between April 6, 2020 and July 13, 2020, should be considered timely if received, postmarked or hand-delivered to an address in the CDP notice on or before August 13, 2020. The deadline for requesting an equivalent hearing is July 15, 2021.

The TC 971 AC 069 reflects the date the SITLP or FPLP notice generated. To be sure the classification of the hearing and statute suspension period under IRC § 6330(e) is accurate, reverse the earlier TC 971 AC 069 entry with a TC 972 AC 069. Input a new TC 971 AC 069 using the date of July 14, 2020. Use a posting delay of 1 cycle to ensure the TC 972 AC 069 does not reverse both TC 971s AC 069.

CDP requests, based on FPLP notices CP90, CP90C, or CP297 dated between April 6, 2020 and July 13, 2020, should be considered timely if received, postmarked or hand-delivered to an address in the CDP notice on or before September 8, 2020. The deadline for requesting an equivalent hearing is August 8, 2021.

To ensure the classification of the hearing and statute suspension period under IRC § 6330(e) is accurate, reverse the earlier TC 971 AC 069 entry with a TC 972 AC 069. Input a new TC 971 AC 069 using the date of August 7, 2020. Use a posting delay of 1 cycle to ensure the TC 972 AC 069 does not reverse both TC 971s AC 069.

**Effective Date/Effect on Other Documents:** This guidance is effective for two years from the date of issuance.

**Contact:** If you have any questions, please contact Andra Kullman, Program Manager, Employment Tax, or a member of your staff may contact Gerald Younger, Tax Analyst or Anastasia Agne, Program Analyst.

CC: Director, Civil Enforcement Advice and Support Operations  
Director, Collection Operations – Quality and Technical Support  
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