



APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE

May 24, 2018

Control No: AP-08-0518-0010

Expiration Date: 05/24/2020

Affected IRMs: see below

MEMORANDUM FOR APPEALS EMPLOYEES

FROM: Anita M. Hill /s/ *Anita M. Hill*  
Director, Case and Operations Support

SUBJECT: Issuing Closing Letters on Collection Due Process and  
Equivalent Hearing Cases with an Open Bankruptcy Petition

This memorandum provides interim guidance on working Collection Due Process and Equivalent Hearing (CDP/EH) cases with an open bankruptcy petition. Please ensure that this information is distributed to all affected Appeals employees.

**Purpose:** The purpose of this interim guidance is to discontinue the process of issuing closing letters for CDP/EH cases when the bankruptcy automatic stay is in effect.

**Background/Source(s) of Authority:** Current Appeals guidance on this subject is outdated and the associated procedures shall be removed from Internal Revenue Manuals.

**Procedural Change:** Appeals will no longer attempt to resolve CDP/EH cases when the bankruptcy automatic stay is in effect. Procedures found in IRM 8.7.6.2.6 *Concluding the CDP/EH Process Before the Automatic Stay Has Lifted*, will be removed and Appeals Technical Employees (ATE) will instead place these cases in suspense and follow procedures in 8.7.6.2.2 *Suspending the CDP Proceeding*. All associated forms, letters and checklists will be deactivated and made obsolete.

**Affected IRMs:** IRM 8.7.6, IRM 8.20.6, IRM 8.20.7, IRM 8.22.4 and IRM 8.22.9.

**Effective Date/Effect on Other Documents:** This guidance is effective as of the date of this memorandum and will be incorporated into the affected IRMs within two years from the date issued.

**Contact:** If you have any questions, please follow established procedures on [How to Contact an Analyst](#).

**Distribution:**  
[www.irs.gov](http://www.irs.gov)

**8.7.6.2.6**

**Concluding the CDP/EH Process Before the Automatic Stay Has Lifted**

Removing IRM 8.7.6.2.6 in its entirety and removing all references to it throughout IRM 8.7.6.

**8.20.6.19.2**

**CDP Notices of Determination (NOD)**

Removing reference to Letter 4299 and associated NOTE in IRM 8.20.6.19.2 (1) b.

**8.20.7.17**

**Collection Due Process (CDP) Overview of Back-End Processing**

Removing IRM 8.20.7.17 (3) in its entirety.

**8.20.7.17.7**

**CDP and EH Bankruptcy Case Closing Procedures**

Removing IRM 8.20.7.17.7 (1) and (2) in its entirety.

**8.22.4-2**

**Exhibit CDP/EH Forms, Letters, and Other Documents**

Removing references to Letter 4299, Letter 4300, Form 13929 and Bankruptcy Resolution Checklist.

**8.22.9.5.5**

**EH Decision Letter**

Removing reference to Letter 4300 in IRM 8.22.9.5.5 (1), fourth bullet.

**8.22.9.5.6**

**CDP Determination Letter**

Removing reference to Letter 4299 in IRM 8.22.9.5.6 (1), fifth bullet.