



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

34.5.4

APRIL 3, 2012

## EFFECTIVE DATE

(04-03-2012)

## PURPOSE

- (1) This obsoletes CCDM 34.5.4, Suits Brought Against the United States; Collection Due Process Cases.

## MATERIAL OF CHANGES

- (1) CCDM 34.5.4, Collection Due Process Cases, is being obsoleted to reflect the change in law providing for exclusive Tax Court jurisdiction in cases arising under I.R.C. §§ 6320 and 6330. All procedures for Collection Due Process cases will be incorporated into Part 35, Tax Court Litigation.

## EFFECT ON OTHER DOCUMENTS

CCDM 34.5.4 dated August 11, 2004 is obsolete.

## AUDIENCE

Chief Counsel

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