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**From:**

**Sent:** Tuesday, January 06, 2009 4:22:35 PM

**To:**

**Cc:**

**Subject:** RE: CDP question

Did we answer your question? If not, the answer is yes. If a taxpayer receives a prior section 6330 notice with respect to a tax liability and does not request a hearing, and then later requests a timely section 6320 hearing with respect to the same tax liability, then the prior section 6330 notice is a prior opportunity to dispute the liability under section 6330(c)(2)(B). This position is supported by 301.6320-1(e)(3) Q&A-E2, as you've pointed out. The Tax Court has not ruled on this question directly.

Hope you had a nice holiday season.