

ID: CCA-319934-09

Number: **200917034**

Office:

Release Date: 7/21/2009

UILC: 6330.00-00

From:

Sent: Thursday, March 19, 2009 9:34 AM

To:

Cc:

Subject: RE: Question

I just found this e-mail. I am sorry to have overlooked it.

I too agree with your understanding. The idea behind section 6330(e)(1) is that the Service always have at least 90 days to collect after the suspension of the collection statute of limitations. It is not intended to tack on 90 days to every CSED.

Example 1 needs to be changed to make it correct. [REDACTED]

[REDACTED] We should add revising this example to the project.

From:

Sent: Tuesday, March 03, 2009 8:32 PM

To:

Subject: Another CDP Question

Hi

I am giving a presentation to a revenue officer group tomorrow. One of the topics I am scheduled to discuss is the effect of CDP on the CSED. I am confused by the examples in the regs (examples 1 & 2 to reg. 301.6330-1 (g)(3)) and the CDP handbook. Example 1 under the reg. is inconsistent with the CDP handbook and the Code because it tacks on 90 days + the time spent in the CDP proceeding. My understanding was that if less than 90 days were left on the CSED at the commencement of the CDP proceeding, then the most that would be added on to the CSED was an amount sufficient to allow for 90 days. Please advise.

Thanks,