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From:

Sent: Wednesday, July 29, 2009 11:57:58 AM

To:

Cc:

Subject: FW: Summons & CDP request

Hi

asked me to respond to your question.

This issue came up a few years ago. We advised that the IRS is not legally restricted from issuing collection summonses during CDP proceedings, as issuance of collection summonses does not constitute "the beginning of a levy or proceeding" within the meaning of IRC 6330(e)(1). Our advice was also based on question-and-answer Q-G3 under sections 301.6320-1(g)(2) and 301.6330-1(g)(2) of the CDP regulations, which permits the IRS to take nonlevy collection actions to collect the tax shown on the CDP notice. Our opinion is that this provision arguably would encompass the issuance of collection summonses during CDP proceedings.

I hope this is helpful. Please feel free to contact me with any further questions.