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**From:**

**Sent:** Wednesday, September 02, 2009 1:27:01 PM

**To:**

**Cc:**

**Subject:** RE: CDP & Closing Agreement Question

If the taxpayer, in connection with a closing agreement, has waived the right to a CDP hearing under sections 6320 and 6330, and has waived rights to notice of his/her hearing rights, then he/she is not entitled to the hearings or notice of the hearing rights. If a notice of federal tax lien is filed, then he/she should be sent notice of the lien filing without the notice of the hearing right. Similarly, when a levy is planned, the taxpayer should be given notice of intent to levy (unless jeopardy exists) but should not be given notice of his/her right to a hearing.