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From:

Sent: Monday, May 10, 2010 2:55:16 PM

To:

Cc:

Subject: CDP Face to Face Reqt followed by Reqt for Phone Hearing

Hi: This is our response to your request for advice with respect to the situation set for below. This advice has been reviewed and approved by my manager.

We understand Appeals' frustration with taxpayers who request a face-to-face hearing, leading to the transfer of the case from Campus Appeals to field Appeals, and then request a telephone conference once the case is transferred. This may well simply be an attempt to delay the hearing. That said, we do not believe it is advisable once a face-to-face hearing is requested to tell the taxpayer that the hearing must be face-to-face and then consider the taxpayer to have waived the right to a hearing if the taxpayer does not show up at the scheduled time and place. Generally, the Service would rather the hearing be by telephone. Requiring a face-to-face hearing once one has been requested is at odds with this. In addition, treating the taxpayer as having waived the right to a hearing in these situations will surely lead to appeals based in part on the denial of a hearing. We can foresee the Tax Court being sympathetic to taxpayers and sending the case back for a hearing. This would just cause greater delay. We also understand Appeals' reluctance to send these cases back to Campus Appeals; therefore, we recommend that these cases stay with field Appeals for a telephone conference. If the taxpayer continues to delay by refusing to schedule or not answering the phone at the appointed time of the telephone conference, Appeals may then consider determining the hearing to have been waived as long as it has been clear about its intentions throughout communications with the taxpayer.