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From:

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To:

Cc:

Subject: FW: question

[let me know if this answers your questions.](#)

It is our position, based on liability under state law, that the Service can enforce a tax lien and take administrative levy action against a general partner based on the assessment and notice and demand directed to the partnership. See Chief Counsel Notice 2005-003. After the Service files a NFTL identifying a general partner as being liable for a partnership's employment taxes, a Notice of NFTL Filing must be given to the GP. Section 6320(a)(1) requires that written notice of the right to a CDP hearing be given to the person described in section 6321 (i.e., any person liable to pay the tax who is described in the NFTL). Treas. Reg. § 301.6320-1(a)(2) Q&A A1; Chief Counsel Notice 2005-003, Q&A 4. Because GPs are liable to pay the partnership tax liabilities, separate Notices of NFTL Filing should be given to the partnership and to all general partners listed on the NFTL.

Currently, the Form 4340 does not indicate the fact of and mailing date of a Notice of NFTL Filing, even though it does so for the Final Notice of Intent to Levy. Nevertheless, even if the GP alleges that the Service did not send an effective Notice of Filing of NFTL and the Service cannot satisfactorily prove that it issued an effective notice, the NFTL is still effective and the only consequence is that the Service must issue a substitute CDP notice, based upon which the GP will have an opportunity to request a CDP hearing. Treas. Reg. § 301.6320-1(a)(2), Q&A-A12.