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From:

Sent: Tuesday, December 06, 2011 9:10:15 AM

To:

Cc:

Subject: RE: Discharge and Tolling Argument due to CDP?

BAPCPA amended section 507(a)(8) to suspend the time periods for determining priority status for the period that collection is prohibited by, *inter alia*, a collection due process hearing and appeals (plus 90 days). Your case, however, involves a CDP lien hearing. IRC 6330(e)(1) only prohibits levy if a proposed levy is the basis of the CDP hearing. [REDACTED]

Please call me if you want to discuss.