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From:

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To:

Cc:

Subject: RE: CDP decision documents

Our general position is that a motion to dismiss for mootness, rather than a decision document, should be filed when the tax is fully paid. Perhaps a decision document would be appropriate if there are issues involving non-CDP taxes or refunds that we want to resolve in a below the line stipulation. In that scenario, your proposed language would not work.

As far as your last question, since in CDP we are dealing with actual assessed taxes, we have usually thought it was appropriate to state that the assessment will be abated (and if a NFTL is filed, that the NFTL will be released). Of course, in some cases the tax has already been abated by the time we draft the decision document, or we are only dealing with unassessed interest accruals. I have found it impossible to come up with sample decision documents that cover every possible scenario in a CDP case.