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From: [REDACTED]

Sent: Tuesday, February 06, 2018 9:54:28 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: FW: Request for Opinion - Suspension of CSED during pending IA - POSTS-121877-17

You asked about the situation in which suspensions of the CSED under 6503(a) and 6331(k) could simultaneously apply. As discussed, this would be an unusual factual scenario.

Section 6503(a) applies to deficiencies and deficiency litigation. The collection statute does not begin to run until after the tax is assessed. In order for there to be a suspension of the CSED under 6503(a), there would have to be a situation in which the tax is assessed before a notice of deficiency was issued for the same tax. The only situation in which we can imagine this occurring is a jeopardy situation, where a notice of deficiency is issued following a jeopardy assessment. We don't believe there would be many cases in which a taxpayer would be attempting to pay off a jeopardy assessment with an installment agreement (given that jeopardy assessments are generally made against noncompliant taxpayers who would not likely be cooperating with the IRS to enter into installment agreements). We believe the district court case you cited interprets section 6503(a) overbroadly, and you can generally assume that section 6503(a) will almost never suspend the CSED beyond the suspension already provided in section 6331(k).

Please feel free to contact me if you have any further questions. Thanks.