

ID: CCA\_2009021912192652

Number: **200912020**

Office:

Release Date: 3/20/2009

UILC: 17.09.00-00

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**From:**

**Sent:** Thursday, February 19, 2009 12:19:30 PM

**To:**

**Cc:**

**Subject:** Collection issues in closing agreements

As we discussed, closing agreements are designed to determine a taxpayer's liability. They are final and cannot be changed. Generally, collection issues should not be addressed in closing agreements.

Please call me with any questions.