CASE- PROCESSING -PROCEDURES FOR DUE PROCESS APPEALS UNDER
IRC 6330 AND/OR 6320
as of May 11, 1999

I. RECEIPT AND CONTROL

The Restructuring and Reform Act of 1998 (RRA98) gives taxpayers the right to an
Appeals hearing when they receive a Notice of Federal Tax Lien Filing or a Final Notice
of Intent to Levy.   This hearing with Appeals is called a due process hearing.   Based on
the taxpayer's request for a due process hearing, two types of cases will be forwarded to
the local Appeals Office:

- **DUE PROCESS** -- Cases where the taxpayer filed a timely request for a Due Process
  hearing with Appeals – In these cases, the taxpayer can seek review of the Appeals
  determination in Tax Court or U. S. District Court by filing a petition or complaint
  after issuance of a determination letter. The statute of limitations on collection is
  suspended for these tax periods.

- **EQUIVALENT HEARING** - Cases where the taxpayer **did not** timely request a
  Due Process hearing. In these cases the taxpayer has the right to request an
  "equivalent hearing" with Appeals. Because the request for the hearing was not
  timely, the taxpayer does not have the right to seek review of the Appeals
  determination in any court. The **statute of limitations on collection is not
  suspended** on these tax periods and these are considered **active Collection cases**.

It is possible that a case will include some tax periods that qualify for consideration under
Due Process and other periods that only qualify for equivalent hearing consideration. The
case transmittals should clearly identify which consideration is applicable.

While there is a five business day expectation to close CAP cases, that expectation will
not apply to these requests for due process hearings in Appeals. These cases will,
however, warrant priority consideration and **require expeditious handling**, especially the
equivalent hearing cases where the collection statute is not suspended.

In these due process hearings, the Collection field offices will send their entire case file or
documents to the Appeals Office. It is expected that cases from ACS will be faxed.
Collection will be responsible for obtaining all information and files pertaining to the
taxpayer' appeals such as original tax return/RAR, trust fund recovery penalty file, or any
other information necessary for Appeals.

All cases received in Appeals will include:

1. a transmittal form (such as Form 2973 or 3210) which will include the collection statute date or the date the collection statute was suspended (whichever is applicable).
2. a copy of the taxpayer's written request for appeal. Although taxpayers will be advised to request their appeal on Form 12153 (Request for a Collection Due Process Hearing), it is not required to meet the requirements for a due process hearing;
3. the entire Collection case file, including any information necessary for Appeals (such as original returns, RAR, Trust Fund Penalty file, etc.) if the case originated in the Collection Field function;
4. a copy of the ACS screens ENTITY, COMMENTS, and MODULE if the case originated in ACS and
5. any other case correspondence.

Case Processing should pull current transcripts if they are not included in the case file.

NOTE: Due Process Cases should have a TC 520 with cc 70 present on each tax module to reflect the suspended collection statute, if applicable. The TC 520 cc 70 will:

- reflect the beginning date of the collection statute suspension (the statute suspension beginning date is the date the request (Form 12153 or written request) is received);
- contain the following IMF CSED indicators if the module is a joint return:
  - "P" indicates the CSED applies to the primary TIN
  - "S" indicates the CSED applies to the secondary TIN
  - "B" indicates the CSED applies to both TINS
- place the module in status 72 indicating that no collection action should be taken.

WORK UNIT – Since liens and levies can be filed against a number of tax periods and MFTS, special procedures will apply for Due Process cases. The following guidelines will apply to these cases:

1. Separate work units will be established for collection due process and equivalent hearing cases. In order to establish your work unit, the tax periods need to be analyzed to determine whether they are Collection Due Process or Equivalent Hearing.

2. Within each work unit, related cases will be established for each MFT.
- If more than one MFT is received in a case, the key case will be BMF and the related case will be IMF.
- If more than one BMF is received in a case, the key case will be the BMF with the largest dollars, if that can be easily determined.

3. Whether both spouses file on one Form 12153 or they file separate Form 12153s, only one work unit is established for the joint liability and the case will be carded in using the

primary SSN of the joint account. The Settlement/Appeals Officer may later determine that separate work units need to be established.

4. If the taxpayer checked **both** the lien and levy boxes on the Form 12153, then the case will be carded in as one DPLV work unit. The Settlement/Appeals Officer will determine later if an additional work unit needs to be created.

NOTE: If case processing is unable to determine whether a case is due process or equivalent hearing, the case would be carded in as an equivalent hearing to control the collection statute until the type can be determined by the Settlement/Appeals Officer.

Following are uniSTAR carding procedures for these cases:

TPNAME: (Form 12153 or equivalent document)

ADDRESS: (Form 12153 or equivalent document)

TIN: (Form 12153 or equivalent document)

MFT: (Based upon the "type of tax" from the Form 12153 or other documents in the file)

TYPE: DPLN (Due Process for lien)
                   DPLV (Due Process for levy/seizure)

                   This information will be indicated on Form 12153. In addition, a copy of one of the following letters should be in the file and will indicate the type of case:
                   1. Letter 3172 (DO) – Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320. (TC 582 on the tax module indicates that Collection has issued a lien.)
                   2. Letter 1058 (DO), Notice of Intent to Levy and Your Notice of a Right to a Hearing. (ACS will issue LT11 in lieu of Letter 1058).)   TC 971 Action Code (AC) 69 on the tax module indicates ACS Collection has issued the Notice of Intent to Levy. The results of mailing the notice may be shown by a second TC 971.
                        • AC 66 The return receipt was signed, so the notice was delivered.
                        • AC 67 Delivery was refused.
                        • AC 68 The notice was returned, undelivered.

FEATCD: If applicable, SD for spousal defense. This feature code will be determined by the Appeals Officer. When uniSTAR has been updated, EH will be used to identify Equivalent Hearing cases.

EMPNO: Per case assignment

ASGNDATE: Actual date assigned

REQAPPL: The postmark date should be used. If the postmark date is not legible, then use the date the taxpayer signed the Form 12153 (or similar document). If the request is not dated and the postmark date is not legible, then use the date the correspondence was received. **NOTE: This definition is a change from the current IRM definition for REQAPPL and will only be used for CDP cases until further notice. It is possible that the definition may be changed for all cases in the future.**

RECDATE: Date case received

CREDATE: Computer generated

SOURCE: Applicable source code. In most instances, these cases will be CO = Collection, but they may also be SC for Service Center.

DO: Enter the two digit code identifying the district office or service center that closed the case to Appeals - this should be shown on transmittal documents.

KEYTP: If the case you are establishing is the key case, leave this item blank. If there is more than one case in the work unit, enter the name of the key case.

KEYTIN: Enter the TIN of the key taxpayer.

KEYPER: Enter earliest tax period of the key taxpayer as shown on transmittal.

REPNAME: Enter the name (and address) of the taxpayer's representative. The representative's name should be carded in as last name, first name. This information may be found on Form 2848, Power of Attorney and Declaration of Representative, or as listed on a "CFINQ" print contained in the case file. Unless there is a Form 2848 or CFINQ print in the file, do <u>not</u> card in representative information.

NOTE: If the case is from an ACS site, enter "ACS" in the first 3 spaces on the NOTES field. This field will be used to prepare ad hoc reports to monitor the program so it is important that other information is not placed in this part of the field.

WORKUNIT GRADE: 13

Case Return Information Screen:

AIMS: Enter E since these cases will not be controlled on AIMS

TXPERIOD: Review the Form 12153 and enter all tax periods as appropriate for each case (MFT). A tax period modifier should be added to each tax period. Usually, the modifier will be "N" (no return) or "C" (copy of a return).

STATDATE: If the tax period is being considered under the Due Process Hearing procedures, leave blank as the Collection statute is suspended.

If the tax period is being considered under Equivalent Hearing procedures, enter the earliest Collection statute date. (The Collection statute is not suspended for equivalent hearing tax periods.)

NOTE: The earliest CSED date can be found on the **BMFOLT** as EARLIEST CSED DT and on the **IMFOLT** as NEXT CSED. Equivalent Hearing Cases will not have TC 520 cc70 and will normally stay in open collection status 26 indicating that the account is assigned to a Revenue Officer in the District Collection Division.

STATCD   Enter "SUSP" for Due Process cases with a collection statute that is suspended and "CSED" for Equivalent Hearing tax periods with a Collection Statute that is not suspended.

PROPOSED TAX DEF/-OA: Leave these columns blank.

REVISED TAX/DD AMOUNT CLAIMED: Leave these columns blank.

DUPLICATION: Do not enter any duplication.

II. INTERIM ACTION

Returning Cases to Examination or Collection - Jurisdiction Not Released

In situations where the file is being routed to Examination or Collection for additional work, the files should be routed through Case Processing. If additional information is needed by Appeals, a written request on Collection Form 2209 or Form 10467 can be used for this purpose. The case will be controlled on uniSTAR by entering on the update case/return screen:

ACTION = DDJRET (case sent to district, Appeals retains jurisdiction)
TODATE = date case was sent to the district

If uniSTAR Option 9 (Action Fields Update) is used, the ACTION DDJRET will automatically update the uniSTAR Status Code to E/DD. It is important for Case Processing to advise the Settlement/Appeals Officer to update the CARATS Status Code to E/DD (Inactive - Awaiting information or action by District Director) to avoid CARATs overriding uniSTAR.

These cases should be routed through Case Processing when returned from the district. On a monthly basis, run the DDJRET follow-up list to determine whether the district returned the file to your office. When the file is returned, enter the FROMDATE.

Returning Cases to Collection - Jurisdiction Released

When it is determined that the District Director has referred a case improperly or prematurely (taxpayer did not sign Form 12153, taxpayer prematurely submitted Form 12153 before any CDP notice was issued, etc.) the case should be returned to Collection as a premature referral. Enter CLOSINGCD 20 (Premature referral), DATECLSD to the district, ACTION= ACKCLS, and the TODATE on uniSTAR.

If the TC 520 cc70 reflects a CSED suspension on these cases, return the case on Form 3210 with the following statement: "**The CSED reflected in the TC 520 cc 70 may have been prematurely suspended and requires further review by Collection".**

Processing Interim Abatement

If an interim abatement is requested by the Settlement/Appeals Officer, local processing procedures will apply.

III. ISSUANCE OF DETERMINATION LETTERS ON COLLECTION DUE PROCESS CASES

Letter 3193, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 (Tax Court) will be issued for cases where Tax Court would appear to have jurisdiction. Letter 3194, Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 (District Courts) will be issued for cases where U.S. District Courts would appear to have jurisdiction.   Each of these letters should also include an attachment prepared by the Settlement/Appeals Officer which is to be sent to the taxpayer. The determination letter should be sent certified mail to the taxpayer. Separate determination letters should be sent to each taxpayer on a joint return.   For some work units, both letters will need to be issued.

uniSTAR will be updated to reflect the issuance of the letter as follows:

SNTYPE: 030A – Appeals Issued Determination Letter

SNDATE: Enter date of letter

LACTION: CDP-DEF (Collection Due Process Default Date)

LTODATE:

- Letter 3193 – enter SNDATE plus 60 days.   (This date is the same default date

shown on the Statutory Notice Issued Report.)

- Letter 3194 - enter SNDDATE plus 150 days (This date includes the 120 days in which the taxpayer is required to service notice of complaint to the Service.)

STATUS : E/TSN (Inactive - Awaiting TP action on Statutory Notice)

SND Indicator: Enter "Y" on the tax period if the determination letter was issued.

If uniSTAR Option 8 (SN Update) is used, the Appeals SNTYPE change will automatically update the uniSTAR Status Code to E/TSN. CARATS does not override the uniSTAR Status Code.

Until uniSTAR is programmed, it will be necessary to take additional steps to monitor these cases since they will be incorrectly reflected on the Statutory Notice List. The following are some suggestions for monitoring the default date on these determination letters:
- generate the Statutory Notice List for the purpose of monitoring the LACTION dates of these cases
- utilize the uniSTAR Ad Hoc program to generate a list of cases with SNTYPE 030A, TYPE=DPLV or DPLN and LTODATE. The default date in LATODATE will provide a means of monitoring the case if the report is generated in LTODATE order.

Case Processing will place the administrative file in the "Statutory Notice Issued – Awaiting Taxpayers' Action File. "

How is Appeals Notified of a Petition?

- **Tax Court Cases --** These cases will appear on the docket list. Follow the instructions in IRM 8.1.1.2.6.1.
- **District Court Cases –** At this time, District Counsel will need to notify the local Appeals Offices of complaints filed in District Court.

If the taxpayer petitions or files a complaint

If the taxpayer files a petition with the Tax Court or files a complaint with the District Court, remove the administrative file from "Statutory Notice Issued - Awaiting Taxpayers' Action File" and forward to District Counsel.

Update uniSTAR using Option 6 (Closings Update):

- DKTNO: Number used by Court for control.
- CLOSINGCD: 42 (Appeals jurisdiction)
- ACTION: DCOTHER (Case sent to District Counsel for action)
- TODATE: Date case sent

- STATUS: E/OTH (Inactive)   This update will need to be made by the Appeals Officer on CARATS.
- STATCD: "DOCKT" next to each tax period identified on the petition.

Although these cases are forwarded to District Counsel, Appeals will be retaining jurisdiction.

If the taxpayer files in both courts in response to Letters 3193 and 3194, the appropriate docket numbers will be entered on the respective cases within the work unit. There is generally no need to create a separate work unit for each docket number.

If only one spouse petitions on a joint liability

In this situation, there is no need to follow existing nonpetitioning spouse procedures for establishing a related nonkey case.

IV. CLOSING ACTIONS

See Exhibit 2 for use of LTODATE for computation of CDP Default Dates as described below.

Dismissals

Case Processing will need to review the dismissal documents prior to taking closing actions. If the Court dismisses the case for lack of jurisdiction because the taxpayer petitioned (or filed a complaint in) the wrong court, the law gives the taxpayer an additional 30 days to petition or file a complaint in the proper court. For this type of dismissal, suspense the case file and update uniSTAR as follows:

1. If dismissed by the District Court, the new default date is computed as follows:
   Date of Dismissal + 30 days to petition Tax Court + 30 days administrative time

2. If dismissed by the Tax Court, the new default date is computed as follows:
   Date of Dismissal + 30 days to file complaint in District Court + 120 days to serve notice of filing complaint

LACTION: CDP-DEF (This field entry remains the same.)

LTODATE: update with the new default date as computed above
If Appeals does not receive notice of correct filing by the recomputed default date, the case will be closed as a dismissal.

Dismissals will be closed following the general closing procedures stated later in this memo. uniSTAR closing codes for dismissals are:
- 11 – Dismissed for Lack of Jurisdiction (Appeals notice case)

- 12 – Dismissed for Lack of Prosecution (Appeals notice case)

If no petition or complaint is filed (Defaulted)

1. Tax Court cases with no spousal defense issues.

If the case does not appear on the docket list during the suspense period, prepare the Appeals Closed case file in accordance with the general closing procedures in this memo and forward the case to the originating Collection/ACS/Customer Service Office.

Update uniSTAR:
CLOSINGCD: 05 (Defaulted statutory notice)
ACTION: ACKCLS (Case sent to APS/ESP for closing.)
TODATE: Date case sent for closing

2. Tax Court cases with spousal defense issues (Section 6015 (b) and (c))

If the case has FEATCD = SD (Spousal Defense) and the case does not appear on the docket list during the suspense period, Case Processing needs to confer with the Settlement/Appeals Officer to determine if the case file should be suspensed for an additional 60 days due to the spousal defense issue.   If applicable, suspense the case file for the additional 60 days and update uniSTAR as follows:

LACTION: CDP-DEF (This field action remains the same.)
LTODATE: SNDATE plus 120 days

3. District Court cases

If Appeals receives no notification that the taxpayer has filed a complaint in the District Court during the suspense period, prepare the Appeals Closed case file in accordance with the general closing procedures in this memo and forward the case to the originating Collection/ACS/Customer Service Office.

Update uniSTAR:
CLOSINGCD: 05 (Defaulted statutory notice)
ACTION: ACKCLS (Case sent to APS/ESP for closing.)
TODATE: Date case sent for closing

Note: If both Letters 3193 and 3194 were issued for a work unit and the taxpayer defaults on one of the letters, the case(s) for the defaulted tax periods/MFT's will be closed following the general closing procedures. The file transmittal and case documents should clearly state which periods/MFT's for the taxpayer are still suspended under CDP pending Court determination.

Entered Decisions

Follow existing procedures for entered decisions.   These cases will be suspended for 90 days after the decision is entered to allow the taxpayer to appeal the court decision. If the case is not appealed, the case will be closed with normal uniSTAR docketed closing codes (closing codes 08,10 and 17). If appealed, follow the procedures in IRM 8.1.1.3.3, Appeal of U. S. Tax Court Decision.

V. GENERAL CLOSING PROCEDURES

Use **PAY CODE 7** for all CDP and Equivalent Hearing tax periods.

When closing CDP or equivalent hearing cases to the originating office, return case files with Form 3210, Document Transmittal, and include the following documents in the file:
- copy of Notice of Determination letter (or the decision letter),
- Appeals case memo (ACM),
- Form 5402 and
- copy of the CSED Form 3210 being sent to SPF (for CDP cases)

COMPUTATION OF CSED WHEN CLOSING CDP CASES

For Due Process cases, Appeals will forward a second Form 3210 to the District SPf. The Form 3210 will be noted "Collection Due Process Appeal". It will include a request to reverse the TC520 cc70 and a request to input the TC 550. The TC 550 request will include the new Collection Statute Expiration Date (CSED) for each tax period. For jointly filed returns only, the appropriate IMF CSED indicators are also needed. The IMF CSED indicators. are:

- "P" indicates the CSED applies to the primary TIN
- "S" indicates the CSED applies to the secondary TIN
- "B" indicates the CSED applies to both TINS

The Collection Statute Expiration Date on CDP cases will be computed by adding the number of days between the Date Service Received timely request (1) and Date Appeals Determination is final (2) to the EARLIEST CSED (taken from BMFOLT/IMFOLT).

(1) The TC 520 cc 70 will reflect the beginning date of the collection statute suspension (the statute suspension beginning date is the date the request (Form 12153 or written request) is received.)

(2) The date the Appeals determination is final is :

a. The date the 30 day period within which the taxpayer could appeal the Tax Court or district court expires, if the taxpayer does not exercise his/her right to seek judicial review.

b. The date upon which judicial review is completed (If the taxpayer timely commences the appeals process to the Tax Court, or to a federal district court).

If 90 days are not remaining on the collection statute when the determination becomes final, the CSED is recomputed to allow for this 90 day period.

Update uniSTAR STATDATE for the recomputed CSED and update STATCD = CSED. See Exhibit 1 for examples of the recomputed CSED.

APPEALS OFFICE CLOSED FILES FOR CDP CASES

For a timely protested case (CDP), if the taxpayer has a change in circumstances which affects the Appeals determination (or if Collection did not carry out the determination) the taxpayer has the right to come back to Appeals as a retained jurisdiction case. The taxpayer has this right until the collection statute expires. Therefore, it is necessary to retain relevant information in our Appeals closed files to address such cases at a later date. The "Closed" file for CDP Cases should contain copies of all important documentation which should include, but is not limited to:

- Form 5402
- Form 3870
- Appeals Case Memo
- Form 3610, Audit Statement
- Form 5278, Statement of Income Tax Changes
- Closing Agreement
- Agreement forms
- Installment agreement
- Determination letter and attachment
- Court Decision, if applicable
- Letter 1058, Letter 3172 or LT11, as applicable
- Financial Statement, Form 433A and/or Form 433B
- CARATS Case History
- uniSTAR Case Summary Card
- Copy of Form 3210 (requesting CSED update)
- Form 12153 or written request (with a copy of postmark)

Label the closed office file "DO NOT DESTROY UNTIL AFTER: (insert the recomputed CSED Date or LATEST CSED as determined from transcript, whichever is later). Before destroying the file, it will be necessary to verify the latest CSED and, if necessary, retain if a later CSED exists.

EQUIVALENT HEARING CASES

If Appeals is considering simultaneous Due Process and equivalent hearing work units, and the equivalent hearing issues are resolved prior to final resolution of the CDP units,

close the equivalent hearing units. These cases will not be held in Appeals pending resolution of the CDP units. **The file transmittal and case documents should clearly state which periods/MFT's for the taxpayer are still suspended under CDP pending Court determination.**

 When closing an equivalent hearing case, mail the closing letter (decision letter with attachment) to the taxpayer. These files will not be suspended.

>**Exception**: If the taxpayer has filed a claim for innocent spouse relief in an equivalent hearing case, the taxpayer is entitled to judicial review of issues under Section 6015 (b) and (c). Therefore, innocent spouse procedures will need to be followed to insure proper case suspension and notification of those rights.

For equitable hearing cases, uniSTAR will be updated as follows:

CLOSING CODES:

- Enter 14 if fully sustained: Collection's action is supported with no change and no change to the liability.

- Enter 15 if not sustained: Full abatement or Collection's action is completely overturned, e.g.: proposed levy is replaced by an installment agreement or the lien is to be withdrawn.

- Enter 16 if partially sustained: Partial abatement or minor changes are made to Collection's action, e.g.: if Collection proposed a levy and Appeals gives the taxpayer a specific period to obtain the funds to pay.

The Equivalent Hearing "Closed " file will be prepared following the normal guidelines in IRM 8.1.1, Chapter 5.   These periods will not qualify for later retained jurisdiction consideration because their request for appeal was not timely.

EXHIBIT 1 - Computation of CSED when closing Collection Due Process Cases

Situation 1 - Default

FACTS:

Earliest CSED for Module:	9/1/2000	
Date Service Received Timely Request:	4/1/1999	(TC520 cc 70)
Date of Determination Letter:	5/3/1999	

Step 1 - Determine when decision is final:

		Julian Date
Date of Determination Letter	5/3/1999 or	123
Plus 30 days TP could appeal Court		+30
Date decision is final	6/2/1999	153

Step 2 - Determine number of days collection suspended

Date decision is final	6/2/1999	153
Date Service Received Timely Request:	4/1/1999	- 91
Number of Days Collection Suspended		62

Step 3 - Compute New CSED

Earliest CSED for Module:	9/1/2000	244
Number of Days Collection Suspended		+62
Recomputed CSED	11/2/2000	306

Situation 2 - Dismissal

FACTS:

Earliest CSED for Module:	9/1/2000	
Date Service Received Timely Request:	4/1/1999	(TC520 cc 70)
Date of Dismissal:	7/1/1999	

The date of the dismissal is the date upon which the judicial review is completed and is considered the date of the final decision.

Step 1 - Determine number of days collection suspended

Date decision is final	7/1/1999	182
Date Service Received Timely Request:	4/1/1999	- 91
Number of Days Collection Suspended		91

Step 2 - Compute New CSED

Earliest CSED for Module:	9/1/2000	244
Number of Days Collection Suspended		+91
Recomputed CSED	12/1/2000	335

Situation 3 - Entered Decision

FACTS:

Earliest CSED for Module:	9/1/2000	
Date Service Received Timely Request:	4/1/1999	(TC520 cc 70)
Decision Entered:	10/1/1999	

The entered decision plus the 90 day appeal period is considered the date of the final decision.

Step 1 - Determine when decision is final:

		Julian Date
Date of Entered Decision	10/1/1999 or	274
Plus 90 days TP could appeal Court		+90
Date decision is final	12/30/1999	364

Step 2 - Determine number of days collection suspended

Date decision is final	12/30/1999	364
Date Service Received Timely Request:	4/1/1999	- 91
Number of Days Collection Suspended		273

Step 3 - Compute New CSED

Earliest CSED for Module:	9/1/2000	244
Number of Days Collection Suspended		273
Recomputed CSED	6/1/2001	517

EXHIBIT 2 – Use of LTODATE for Computation of CDP Default Dates for Determination Letters

Determination Letter Issued	SNTYPE	SNDATE	LACTION	LTODATE	COMMENTS
Letter 3193 (Tax Court)	**030A**	**1/1/1999**	**CDP-DEF**	**(SNDATE + 60)**	
Possible Additional Suspensions:					
Dismissed-Lack of Jurisdiction – Dismissed by District Court	030A	1/1/1999	CDP-DEF	(Date of Dismissal+30+30)	TP given extra 30 days to petition correct court
Defaulted - Case with FEATCD=SD	030A	1/1/1999	CDP-DEF	(SNDATE +60+60)	TP given extra 60 days to petition court (if determined applicable by Appeals Officer)
Letter 3194 (District Court)	**030A**	**1/1/1999**	**CDP-DEF**	**(SNDATE + 150)**	
Possible Additional Suspensions:					
Dismissed-Lack of Jurisdiction – Dismissed by Tax Court	030A	1/1/1999	CDP-DEF	(Date of Dismissal +120+30)	TP given extra 30 days to petition correct court