***Hubert W. Chang v. Commissioner of Internal Revenue, T. C. Memo. 2020-19***
(United States Tax Court, 2020)

In a significant ruling on tax procedure, the U. S. Tax Court dismissed Hubert W. Chang's petition for lack of jurisdiction due to untimely requests for Collection Due Process (CDP) hearings. Chang sought review of IRS collection actions for tax years 1999 to 2014 but failed to request a hearing within the required 30-day period following notices of lien and levy. The court's decision underscores the strict adherence to statutory deadlines in tax collection disputes, reinforcing the importance of timely filing in administrative tax proceedings.

**Parties**

Hubert W. Chang, the petitioner, represented himself pro se. The respondent, Commissioner of Internal Revenue, was represented by David Lau and Trent D. Usitalo. The case was heard in the United States Tax Court, docketed as No. 307-18L.

**Facts**

Hubert W. Chang sought a collection due process (CDP) review for tax years 1999 to 2014 following notices of lien and levy from the IRS. On October 6, 2015, the IRS filed a notice of Federal tax lien and sent Chang a Letter 3172, advising him of his right to a CDP hearing by November 13, 2015. Chang did not request a hearing within this period. On January 12, 2016, the IRS sent Chang a Letter 1058, informing him of its intent to levy regarding his 2003 and 2008 tax liabilities and advising him of his right to a CDP hearing within 30 days, which expired on February 11, 2016. Chang claimed to have mailed requests for CDP hearings on February 11, 2016, but the IRS received them on February 16, 2016. The envelopes lacked postmarks, and USPS barcode data indicated they were processed on February 13, 2016.

**Procedural History**

Chang previously petitioned the Tax Court regarding a notice of determination for tax years 1996 through 2002, which was resolved in *Chang v. Commissioner, T. C. Memo. 2007-100*. In the current case, following his alleged late requests for CDP hearings, the IRS conducted equivalent hearings and issued decision letters on November 30, 2017. Chang timely filed a petition with the Tax Court on January 4, 2018, challenging the IRS's determination that his requests for CDP hearings were untimely. The Commissioner moved to dismiss for lack of jurisdiction, asserting that no valid notice of determination under sections 6320 or 6330 was issued because Chang's requests were late.

**Issue(s)**

Whether the Tax Court has jurisdiction over Chang's petition given that his requests

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for Collection Due Process hearings were not timely filed under sections 6320 and 6330 of the Internal Revenue Code?

**Rule(s) of Law**

The Internal Revenue Code sections 6320 and 6330 provide taxpayers with the right to a CDP hearing upon receiving notices of lien filing or intent to levy, with a 30-day period to request such a hearing. The Tax Court's jurisdiction under section 6330(d) is contingent upon the taxpayer timely requesting a CDP hearing and receiving a notice of determination from the IRS. The burden of proving jurisdiction lies with the petitioner. *David Dung Le, M. D. , Inc. v. Commissioner, 114 T. C. 268, 270 (2000)*.

**Holding**

The Tax Court held that it lacked jurisdiction over Chang's petition because his requests for CDP hearings were not timely filed within the 30-day period specified by sections 6320 and 6330 of the Internal Revenue Code. The court found that Chang's requests, received by the IRS after the deadline, did not confer jurisdiction upon the court, and the subsequent equivalent hearings and decision letters issued by the IRS did not constitute a notice of determination under section 6330(d).

**Reasoning**

The court's reasoning focused on the statutory requirement for timely filing of CDP hearing requests. It noted that Chang's testimony regarding the mailing date of his requests was contradictory and ultimately unconvincing. The absence of postmarks on the envelopes and the USPS barcode data indicating processing on February 13, 2016, supported the conclusion that the requests were mailed after the deadline. The court rejected Chang's speculation about possible postal delays, emphasizing the strict interpretation of statutory deadlines in tax law. The court also distinguished between a notice of determination, which would confer jurisdiction, and the decision letters issued after equivalent hearings, which did not. The court's decision reflects a commitment to upholding statutory time limits as essential to the orderly administration of tax collection processes.

**Disposition**

The Tax Court granted the Commissioner's motion to dismiss for lack of jurisdiction and entered an appropriate order and decision.

**Significance/Impact**

The decision in *Hubert W. Chang v. Commissioner* reinforces the strict enforcement of statutory deadlines in tax collection proceedings, particularly the 30-day period for requesting CDP hearings. It serves as a reminder to taxpayers of the importance of timely action in response to IRS notices of lien or levy. The case may influence

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future litigation by clarifying the jurisdictional requirements under sections 6320 and 6330 and the distinction between notices of determination and decision letters following equivalent hearings. Practitioners must advise clients to strictly adhere to these deadlines to preserve their rights to judicial review.

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