

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

ANTHONY MCBRYDE,)	
)	
Petitioner,)	
)	
v.)	Docket No. 4820-19 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On February 4, 2020, petitioner filed a Motion For Order Fixing Amount of An Appeal Bond. On March 4, 2020, the Court directed respondent to file a response to petitioner’s above-referenced motion on or before March 18, 2020.

On March 6, 2020, respondent filed a Response To Motion For Order Fixing Amount Of An Appeal Bond (response). The response states that section 7485(a), of the Internal Revenue Code, which requires a taxpayer to post an appeal bond in order to stay collection, does not apply to collection due process (CDP) cases. By its terms, section 7485 applies only to the collection (and assessment) of deficiencies, not assessed liabilities that are the subject of a CDP case. Because the above-referenced case is a CDP case, an appeal bond is not required. Upon due consideration, it is

ORDERED that petitioner’s Motion for Order Fixing Amount of an Appeal Bond is denied.

(Signed) Diana L. Leyden
Special Trial Judge

Dated: Washington, D.C.
 March 18, 2020

SERVED Mar 23 2020