

## Tolling Events

TC Code	Tolling Event	Notes
520	Tax Court or IRS Instituted Litigation (suspends CSED)	For the duration.
520	Bankruptcy (suspends CSEDs)	For the duration plus six-months.
971	Collection Due Process (suspends CSED)	After the CDP if the CSED is shorter than 90 days the CSED is extended to 90 days from the end of the CDP.
971	Pending Installment Agreement	Tolls for the duration and if rejected an additional 30 days.
971	Terminated Installment Agreement	Tolls for 30 days.
480	Offer in Compromise Pending (suspends CSED)	Tolls for the duration plus an additional 30 days if rejected.
500	Military Deferment (suspends CSED)	The CSED is suspended during the taxpayer's military service and for an additional 270 days afterward.

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971	Innocent Spouse	The collection period is suspended from the filing of the claim until a waiver is filed, or until expiration of the 90 day period for petitioning the Tax Court, or if a Tax Court petition is filed, when the Tax Court decision becomes final under IRC 7481, plus 60 days in each instance.
550	Waiver Extension of Date Collection Statute Expires (extends the CSED to date input)	Voluntary extension.
550	Manually Adjusted Tolling Events	N/A
550	Taxpayer out of country continuously for six-months.	Tolls for the duration plus six-months after return.
N/A	Taxpayer Assistance Order	Is supposed to toll but usually is not entered.
488	Installment and/or Manual Billing (extends CSED)	N/A
550	Wrongful Seizures	N/a