Department of the Treasury

Internal Revenue Service Office of Chief Counsel

Notice

CC-2002-034

September 5, 2002

Change in Pre-Review Requirements
Subject: for Collection Due Process Cases

Upon Incorporation Cancel Date: into the CCDM

## <u>Purpose</u>

The purpose of this Notice is to eliminate pre-review requirements for certain documents prepared or filed in Collection Due Process (CDP) cases. This Notice supersedes Chief Counsel Notice 2001-008 and will be incorporated into the CCDM.

## Discussion

Notice CC-2001-008 requires pre-review by Procedure and Administration of all defense letters to the Department of Justice, and all documents to be submitted to the Tax Court (except for answers), for CDP cases arising under IRC §§ 6320 and 6330. Pre-review was required in light of the need to ensure uniformity of position following the enactment of sections 6320 and 6330 in RRA98. Based on our experience in pre-reviewing CDP documents and letters and with the development of administrative and judicial precedent, pre-review is no longer necessary for certain routine documents filed with the Tax Court. In order to ensure uniformity of position and consistency in other procedural filings with the Tax Court, pre-review will still be required for certain other documents.

As of the date of this Notice, pre-review of the following documents filed with the Tax Court is still required:

Motions for Summary Judgment (except those addressing only frivolous issues)
Trial Memoranda (except those addressing only frivolous issues)
Briefs

Stipulated Decisions involving full or partial concessions by Respondent Requests for Sanctions under section 6673(a)(2)

Responses to Requests for Sanctions against Chief Counsel attorneys.

Filing Instructions: Binder Part ( )	Master Sets: NO RO
NO: CirculateDistribute X _to: All PersonnelX Attorneys	In: all offices
RO: CirculateDistribute X _to: All PersonnelX Attorneys	In: all offices
Other National and Regional FOIA Reading Rooms	
Flectronic Filename: CDP ndf	CC-F&M-PM-P

In addition, all defense letters to the Department of Justice will continue to be pre-reviewed with the exception of those that do not raise any novel or significant issues and the only tax at issue is the frivolous return penalty under section 6702.

The list of documents for which pre-review is required will be updated in six months.

As of the date of this Notice, pre-review of all other documents in CDP cases in the Tax Court will not be required, unless they raise novel or significant issues. Questions regarding whether a document requires pre-review should be addressed to Branch 1, Collection, Bankruptcy and Summonses, 202-622-3610.

To assist in review, the following documents should be faxed to TSS 4510 when sending in the first matter for review in a case: (1) the CDP Notice entitling the taxpayer to a hearing; (2) the taxpayer's request for a hearing; (3) the Notice of Determination and any accompanying Appeals Case Memorandum; (4) the Petition for Review or complaint; (5) the answer; and (6) any exhibits for the pleading, motion or letter being submitted for review. The fax number for TSS 4510 is 202-622-5674.

All defense letters and Tax Court documents required to be pre-reviewed must be referred to the Technical Services Section (TSS 4510) for assignment. Submission may be made by email to mailbox TSS4510. Such email should <u>not</u> be marked "Private." The mailing address for TSS 4510 is:

Technical Services Section Room 4510 CC:PA:TSS Internal Revenue Service 1111 Constitution Ave., N.W. Washington, D.C. 20224

Any questions concerning CDP cases and issues arising therein, including pre-review requirements, should be addressed to Branch 1, Collection, Bankruptcy & Summonses.

/s/
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(Procedure & Administration)