Department of the Treasury

Internal Revenue Service

Office of Chief Counsel

Notice

N(35)(12)00-2

April 28, 1998

Subject: ACTIONS ON DECISION Cancellation Date: October 25, 1998

This Notice is to advise attorneys of the necessity to ensure that the facts included in an Action on Decision (AOD) are taken exclusively from the court opinion or the public record of the court case. AODs are made available to the public, consequently the information contained therein must not disclose information that is not in the court opinion or the public record of the court case.

Following publication of this Notice, subsections (35)(12)41 and (35)(12)43 of the Chief Counsel Directives Manual will be amended to provide that the facts included in the AOD must be taken exclusively from the court opinion or the public record of the court case.

For additional information about the subject of this Notice, please contact Pamela S. Wilson at (202) 622-7950.

/s/ Daniel J. Wiles
for JUDITH C. DUNN
Associate Chief Counsel
(Domestic)

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