

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

**N o t i c e**

N(35)8(12)3-2

CR: N(30)211-5  
CR: N(31)000-24  
CR: N(34)000-49  
July 7, 1998

Future Chief Counsel Notices  
To Announce Changes

**Subject:** In Service Litigating Positions

**Cancellation Date:** January 3, 1999

This is to alert you to an immediate Counsel-wide change in the procedures for disseminating information on changes in Service litigating positions. In order to ensure rapid coordination of Service litigating positions, so that all Counsel offices can act uniformly in handling docketed and nondocketed cases, changes in Service litigating positions will be announced in Notices and be posted electronically through email and to the Intranet once the Intranet is established on a Counsel-wide basis. These Chief Counsel Notices will bear a uniform title: "CHANGE IN LITIGATING POSITION," and will bear a one-year cancellation date in order to permit application of the notice until its replacement by a formal publication of Service position, e.g., a Revenue Ruling or an AOD. Each Chief Counsel Notice will bear a Chief Counsel Uniform Issue List number to facilitate research of these documents. These Notices, like all Chief Counsel Notices, will be made available to the public through the FOIA reading room.

Each Associate Chief Counsel, where appropriate, may delegate signature authority for these Notices to the Assistant Chief Counsel level. Although the earliest possible coordination of changes in Service litigating positions is intended through Chief Counsel Notices, the orderly preparation, scope and purpose of AODs and LGMs should continue.

Chief Counsel Notices are distributed to all Counsel attorneys. Each office should have uniform procedures for maintenance of Notices until the Intranet System is established and available throughout Counsel.

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Filing Instructions: Binder Parts (35), (30), (31), (34)

Master Sets: NO X RO X

NO: Circulate    Distribute X to: All Personnel    Attorneys X In: all divisions

RO: Circulate    Distribute X to: All Personnel    Attorneys X In: all divisions

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Electronic Filename: NewNotic.pdf Original signed copy in: CC:F&M:PF

These procedures will be included in the next series of revisions to the CCDM.

*/s/ Marlene Gross*  
for STUART L. BROWN  
Chief Counsel