

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

N o t i c e

N(30)000-313

August 4, 1998

Subject: National Resource Center Procedures **Cancellation Date:** January 31, 1999

The Restructuring and Reform Act (RRA) which was signed into law on July 22, 1998, makes dramatic changes in the procedures and methodologies of conducting examinations, collections, and numerous other functions of the Service. These changes have been enacted after extensive hearings and criticism of the Service and its employees for their mistreatment of taxpayers. Thus, Congress will closely monitor how these changes are being observed. Because of the extensive nature of these changes, the size of the agency, and expected public scrutiny, consistency of interpretation and implementation processes are crucial.

This Notice is to advise all offices of recently instituted procedures by the Chief Operations Officer (COO) to coordinate policy and program questions and ensure the uniform development of RRA positions. This Notice also sets forth Chief Counsel procedures to complement those procedures adopted by the COO.

I. SERVICE COORDINATORS AND THE NATIONAL RESOURCE CENTER

Restructuring and Reform Act Coordinators (RRACS) have been selected at service center and district director offices. RRACS exist for several district/service center functions (CO, EX, CS, EPEO and ADJ). Initial training was furnished to the RRACS in a July 16, 1998, telecast. Their role is to receive and, to the extent they can, answer RRA questions arising within their functional area. Employees with RRA questions are being directed to forward their questions to the RRACS. They have been directed not to use other conventional methods of obtaining guidance including guidance from district counsel. It is very important that RRA issues be elevated so that concerns can be identified early, and can be addressed on a consistent nationwide basis. In order to accomplish these goals, a specific procedure has been created for answering RRA questions.

If the RRAC is unable to answer a question, he/she will submit the question in writing to the National Resource Center (NRC). The NRC is made up of functional representatives from the Service and Counsel and its role is to answer questions submitted by the RRACS. Upon the NRC receiving a written inquiry, the inquiry will be forwarded to a member of the NRC having functional responsibility over the issue (this

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member is referred to as the prime member) and at the same time to all other NRC members who may provide input to the prime. The prime member will coordinate as appropriate and reply to the RRAC within 48 hours (2 business days). If unable to meet the 48 hour requirement, an interim response will be furnished to the RRAC indicating the person working the issue, along with an anticipated completion date. The NRC will review on a routine basis (approximately weekly) all responses and if there is no objection to a given response, the question and response will be placed on an NRC intranet website.

II. NATIONAL OFFICE CHIEF COUNSEL PROCEDURES

Peter Devlin, Deputy Assistant Chief Counsel (General Litigation) and Dan Wiles, Deputy Associate Chief Counsel (Domestic Field Service) represent the Office of Chief Counsel on the NRC. When Chief Counsel is determined to be the prime member for a particular question, the question will be referred to them. Peter Devlin (for Collection questions) or Dan Wiles (for all other questions) will directly answer the question, or will assign the question to the Counsel subject matter expert in the national office. A list of the subject matter experts is attached as Exhibit A.

The Counsel attorney responsible for answering the question will prepare the answer and will directly respond, generally by email to the requester, within the 48 hour period noted above. A copy of the response will be sent to Peter Devlin or Dan Wiles, as appropriate, who will share that response with other functional members of the NRC.

Other functional members of the NRC have received copies of the list of Counsel contacts and, therefore, may call upon the Counsel contact to assist the other function that is primarily responsible for NRC questions. The Counsel contacts will lend whatever assistance is necessary, remembering the 48 hour response time requirement. Counsel contacts should consider these assistance as informal advice, as the primary function would ordinarily formulate the response to the field RRAC.

III. DISTRICT COUNSEL PROCEDURES

District counsel should not be receiving RRA questions from a district employee. All district issues will either be answered by the RRAC or the NRC. Obviously, it is not expected that district or regional counsel will reject questions from the client even if not in compliance with the NRC procedures. If the client calls but should have used the NRC procedures, it is expected that district or regional counsel will use the NRC procedures in providing advice to the client. That is, the district counsel should forward the question to the local RRAC, and if it cannot be answered at that level, to the NRC. A list of the RRACS is attached as Exhibit B.

If questions arise directly from field counsel with respect to the litigation changes that have been made by the RRA, field counsel may use the routine procedures that have been established with respect to national office advice. District Counsel are not

Exhibit A

National Resources Center – Chief Counsel Contacts

1102(c)	Expansion of TAO Authority	Bryan T. Camp GL:Br3 622-3630
1105	Prohibition on Executive Branch Influence Over Taxpayer Audits and other Investigations	Francis C. Inserra GLS:EGG 401-4944
1203	Termination of Employment for Misconduct	Karen Keller GLS:CLP 401-4013
1204	Basis for Evaluation of IRS Employees	Dennis Ferrara GLS 401-4000
3001	Burden of Proof	Curt Wilson/Teri Culbertson FS 622-7810
3101	Expansion of Awards of Costs and Fees	Thomas D. Moffitt FS:IT&A 622-7900
3102	Civil Damages for Collection Action	Charles E. Samuel GL:Br3 622-3630
3103	“S” Case – Tax Court	Teri Culbertson FS 622-7820
3104	Actions for Refund for Estates with Installment Method	John D. MacEachen P&SI 622-7850
3105	Administrative Appeal of Adverse Determination of Tax Exempt Status of Bond Issue	Sunita Lough FS:FI&P 622-7870
3106	Civil Action for Release of Erroneous Lien	Jerome D. Sekula GL:Br1 622-3610
3201	Relief from Joint & Several Liability on Joint Return	John Moran IT&A:Br4 622-4940
3202	Suspension of Statute of Limitations for Disability	Paul Tellier IT&A:Br3 622-4930
3301	Elimination of Interest Rate Differential	John McGreevy IT&A:Br1 622-4910
3302	Increase Overpayment Interest rate for Individuals	David Auclair IT&A:Br1 622-4910

3303	Mitigation of Penalty While Installment Agreement in Effect	Carol A. Campbell GL:Br2 622-3630
3304	Mitigation of Failure to Deposit Penalty	Vincent Surabian IT&A:Br4 622-4940
3305	Suspension of Interest where Taxpayer not Contacted	David Auclair IT&A:Br1 622-4910
3306	Computation and Approval of Penalties	Bridget Finkenaur IT&A:Br4 622-7606
3307	Personal Delivery of Notice of 6672 Liability	Carol A. Campbell GL:Br2 622-3630
3308	Detailed Calculation of Interest Charged	David Auclair IT&A:Br1 622-4910
3309	Abatement of Interest/Presidentially Declared Disasters	David Auclair IT&A:Br1 622-4910
3401	Due Process in Collection Actions	Jerome D. Sekula GL:Br1 622-3610
3411	Accountant-Client Privilege	Bryan T. Camp GL:Br3 622-3630 Peter K. Reilly FS:PROC 622-7950
3412	Limitation on Financial Status Audit Techniques	Peter K. Reilly FS:PROC 622-7950 Charles E. Samuel GL:Br3 622-3630
3413	Software Trade Secrets Protection	Charles E. Samuel GL:Br3 622-3630
3414	Threat of Audit Prohibited to Coerce TRAC Agreement	Paul C. Feinberg EB/EO 622-6000
3415	Taxpayers Allowed Motion to Quash 3 rd Party Summons	Bryan T. Camp GL:Br3 622-3630
3416	Service of Summons to 3 rd Party Recordkeeper Permitted by Mail	Bryan T. Camp GL:Br3 622-3630
3417	Notice of IRS Contact of 3 rd Parties	Bryan T. Camp GL:Br3 622-3630

3421	Approval Process for Liens, Levies and Seizures	Robin Ferguson GL:Br1 622-3610
3431	Modifications to Certain Levy Exemption Amounts	Jerome D. Sekula GL:Br1 622-3610
3432	Release of Levy as Uncollectible	Jerome D. Sekula GL:Br1 622-3610
3433	Levy Prohibited During Pendency of Refund Provisions	Jerome D. Sekula GL:Br1 622-3610
3434	Approval Required for Jeopardy & Termination Assessments and Jeopardy Levies	Charles E. Samuel Robin Ferguson GL:Br1 622-3610
3435	Increase in Amount of Certain Property on Which Lien Not Valid	Jerome D. Sekula GL:Br1 622-3610
3546	Waiver of Early Withdrawal Penalties on IRA Levies	Cathy Bohs EBEO 622-6030
3441	Prohibition of Sales of Seized Property at Less Than Minimum Bid	Jerome D. Sekula GL:Br1 622-3610
3442	Accounting of Sales of Seized Property	Jerome D. Sekula GL:Br1 622-3610
3443	Uniform Asset Disposal Mechanism	Robin Ferguson GL:Br1 622-3610
3445	Procedures for Seizure of Residences and Businesses	Robin Ferguson GL:Br1 622-3610
3461	Procedures for Extension of Statute of Limitations by Agreement	Carol A. Campbell GL:Br2 622-3620
3462	Offers-in-Compromise	Carol A. Campbell GL:Br2 622-3620
3463	Notice of Deficiency to Specify Dates to File with Tax Court	Nancy M. Galib FS:PROC 622-7950
3464	Refund or Credit of Overpayments Before Final Determination	Nancy M. Galib FS:PROC 622-7950
3465	IRS Procedures Relating to Appeals of Examinations & Collections	Robin Ferguson GL:Br1 622-3610

3466	Application of Certain Fair Debt Collection Procedures	Robin Ferguson GL:Br1 622-3610
3467	Guaranteed Availability of Installment Agreements	Carol A. Campbell GL:Br2 622-3620
3468	Prohibition on Requests to Taxpayers to Give Up Rights to Bring Actions	Karen Keller GLS:CLP 401-4013 Charles Samuel GL:Br3 622-3630
3501	Explanation of Joint and Several Liability	John Moran IT&A:Br4 622-7072
3502	Disclosure of Taxpayer's Rights at Interview	Robert A. Berkovsky IT&A:Br2 622-4920
3503	Disclosure of Criteria for Examination Selection	Pamela Wilson FS:PROC 622-7950
3504	Explanation of Appeals and Collection Process	Pamela Wilson FS:PROC 622-7950
3505	Explanation of Reason for Refund Disallowance	Pamela Wilson FS:PROC 622-7950
3506	Statements regarding Installment Agreements	Carol A. Campbell GL:Br2 622-3620
3507	Notification of Change in Tax Matters Partner	William A. Heard, III FS:P&SI 622-7830
3601	Low Income Taxpayer Clinics	Curtis G. Wilson FS 622-7810
3701	Cataloging Complaints	Julie A. Barry GLS:CLP 401-4013
3702	Archive of Records of IRS	Lynnette N.M. Platt EL:D:Br4 622-4570 Francis C. Inserra GLS:EGG 401-4944
3703	Payment of Taxes	Carol A. Campbell GL:Br2 622-3620
3704	Clarification of Authority of Secretary Relating to the Making of Elections	Daniel J. Wiles DOM 622-4510

3705	Service Employee Identification	Robert A. Berkovsky IT&A:Br2 622-4920
3706	Use of Pseudonyms by IRS Employees	Neil B. Worden GLS:CLP 401-4013
3707	Illegal Tax Protector Designation	Arturo Estrada FS 622-7880
3708	Provision of Confidential Information to Congress by Whistleblowers	Lynnette N.M. Platt EL:D 622-4570
3709	Listing of Local IRS Telephone Numbers and Addresses	Ken Casey FS:PROC 622-7940
3710	Identification of Return Preparers	David Auclair IT&A:Br1 622-4910
3711	Offsets of State Income Tax Obligations	David Auclair IT&A:Br1 622-4910
3712	Reporting Requirements – Education Tax Credit	David Auclair IT&A:Br1 622-4910

Exhibit B

Restructuring & Reform Act Coordinators (RRACs)

Location	Coordinator Name	Voice Number	VMS Number
Mid-States Region	Linda Short (EX) Terry Mullins (CO) April Crawford (CS)	(972) 308-1540 (972) 308-1570 (972) 308-7049	325-002-5466 972-308-1570 628-007-1805
Arkansas-Oklahoma	Wayne Watts (EX) Kent Wallace (CO)	(405) 297-4670 (405) 297-4023	325-001-5396 325-001-5425
Houston	Mike Winters (EX) John Williamson (CO)	(713) 209-4024 (713) 209-3820	325-001-5043 325-001-5156
Illinois	Bonnie Marante (EX) Roger Conrad (CO) Barbara Barnett (CS)	(312) 886-2310 (312) 886-4410 (312) 886-2021	325-001-5016 325-002-9087 325-001-3025
Kansas-Missouri	Greg Zieliaski (EX) John Sparks (CO) Leah Marquard (CS)	(314) 940-6417 (314) 539-3605 (314) 539-2176	325-002-4295 325-001-4236 325-001-4089
Midwest	Clinton Wentz (EX) Tricia McCormick (CO)	(608) 829-5823 (414) 297-3918	325-001-6455 325-002-4811
North Central	Leonard Mroszak (EX) John Hanson (CO)	(612) 290-3396 (612) 290-3197	325-002-5473 325-002-4366
North Texas	David Williamson (EX) Catherine Harvey (CO) Diane Civiello (CS) Tom Petit (EPEO)	(214) 767-5334 (972) 308-1048 (214) 767-1701 (512) 464-3160	325-001-5473 972-308-1049 325-001-3602 325-001-3430
South Texas	Billy McCarty (EX) Jim Coates (CO)	(512) 499-4023 (512) 499-5241	325-002-3178 325-002-3156
Northeast Region	Henderson Hutson (EX) John O'Dea (CO) Andrew Falke (CS)	(212) 298-2142 (212) 298-2132 (212) 298-2345	212-298-2142 212-298-2132 212-298-2345
Brooklyn	Leonard Landes (EX) Mike Tisdale (CO) Tom Dormer (EPEO)	(718) 488-2474 (718) 488-2835 (215) 656-7617	718-488-2474 718-488-2835 628-099-1598
Connecticut-Rhode Island	Myrna Crompton (EX) Bob Nadeau (CO)	(203) 596-4706 (860) 240-4049	682-101-0219 628-101-0207
Manhattan	Marty Roth (EX) Peter Salinger (CO)	(212) 719-8582 (212) 436-1404	212-719-8582 212-436-1404

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Location	Coordinator Name	Voice Number	VMS Number
Michigan	Mary Moore (EX) Janice Suchyta (CO) Tenisha Leverette (CS)	(313) 628-3453 (313) 628-3646 (313) 628-3231	NA 628-099-2157 NA
New Jersey	Suzanne Grosso (EX) Russell Mattaboni (CO)	(908) 654-2874 (973) 645-3817	628-077-0541 628-077-0469
New England	Steve King (EX) Tony Behrle (CO) Robert Marsetta (CS)	(617) 565-9785 (617) 565-1603 (617) 424-5312	628-099-1168 628-099-1122 628-099-1101
Ohio	Dave Holscher (EX) Dan Kortyka (CO) Mark Continenza (CS) Dennis Miceli (EPEO)	(513) 684-2473 (216) 520-7055 (216) 522-2916 (513) 684-3947	628-101-2251 628-099-1758 628-099-1860 NA
Pennsylvania	Dave Berman (EX) Mike Stumpo (CO) Sheva Goldkow (CS)	(215) 597-4027 (215) 597-0487 (215) 597-1431	628-077-0009 N/A N/A
Upstate New York	J.R. Smith (EX) David Smith (CO) Tom Madej (CS)	(914) 473-2089 (716) 551-4700 (716) 686-4740	628-099-0972 628-101-0051 628-101-1080
Southeast Region	Bill Phillips (EX) Linda Jones (CO) Deborah Harvey (CS)	(404) 730-2148 (404) 331-5337 (404) 730-2985	404-730-2148 404-331-5337 404-730-2985
Delaware-Maryland	John Tuzynski (EX) Susanne Larson (CO) Leona Beaudet (CS) Kim Greenbaum (EPEO)	(410) 962-9218 (410) 962-9401 (410) 962-2501 (410) 962-4043	285-012-2785 285-012-2648 285-012-2529 285-012-2603
Georgia	Joe Mastracchio (EX) Cassandra Charlton (CO) Sharon Williamson (CS)	(404) 331-4653 (770) 593-7581 (404) 331-2109	N/A 285-012-1781 N/A
Gulf Coast	Dennis Beach (EX) Wallace Schneidau (CO)	(504) 558-3067 (504) 558-3219	285-022-5779 285-022-5840
Indiana	Pat Shaffner (EX) Jeannie Fisher (CO) Sylvia Baliga (CS)	(317) 226-6228 (317) 226-6707 (317) 377-2040	285-012-2917 285-012-3012 285-012-2214
Kentucky-Tennessee	Judy Bloeser (EX) Gary Eaton (CO) Linda Conyers (CS)	(615) 736-5216 (615) 736-5797 (615) 736-5632	285-022-5704 285-022-5526 285-022-5550
North Florida	Tahra Maynor (EX) Pat Caulfied (CO) Ron Baruch (CS)	(904) 232-3513 (904) 279-1705 (904) 232-3652	285-022-5381 285-022-5214 285-022-5265

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Location	Coordinator Name	Voice Number	VMS Number
North-South Carolina	David Alsobrooks (EX) Cecil Anderson (CO)	(336) 378-2255 (336) 378-2164	285-022-1277 285-012-1252
South Florida	Jim Frame (EX) Steve Vecchionne (CO)	(954) 423-7502 (954) 423-7790	954-423-7502 954-423-7790
Virginia-West Virginia	Marie Jeter (EX) Michael Lenihan (CO) Robert Burns (CS)	(804) 771-2715 (804) 771-2932 (804) 771-2919	285-022-7143 285-022-7170 285-022-7035
Western Region	Stella Lee (EX) Tom Kelleher (CO) Tanya Weller (CS)	(415) 575-7135 (415) 575-7137 (415) 575-7215	372-002-0461 372-002-0922 372-002-1076
Central California	Brian Juster (EX) Norm Girard (CO)	(408) 494-8648 (408) 426-4567	372-002-0599 NA
Los Angeles	Kathy Dixon (EX) Rose Levy (CO) Randy Howard (EPEO)	(213) 894-4172 (213) 894-4626 (213) 725-7676	372-002-0114 372-002-0353 372-002-0936
North California	Joe Calderaro (EX) Vickie Martinson (CO) Diane Larder (CS)	(510) 637-2310 (510) 637-2373 (510) 637-2474	372-002-0398 NA 372-002-0518
Pacific- Northwest	George Nelson (EX) Jean Krueger (CO) David Vawser (CS) Jean Roth (CS)	(206) 220-5669 (206) 220-5530 (503) 326-5606 (206) 220-5826	372-002-2715 372-002-0772 372-001-1713 372-002-0906
Rocky Mountain	Bob Gil (EX) Chuck Musso (CO) Gerri Malmberg (CS)	(303) 446-1260 (303) 650-7815 (303) 446-1687	372-002-1793 372-001-2235 372-001-1867
South California	Julio Berlonghi (EX) Michelle Colbert (CO)	(949) 360-2125 (949) 360-2347	NA NA
Southwest	Larry Vahe (EX) Rob Joffman (CO)	(602) 207-8703 (602) 207-8514	372-002-3097 325-001-8226
Andover SC	Donna Hajj (CO/EX) Dave King (EX) Pat LaCedra (CS/ADJ)	(978) 474-9670 (978) 474-5803 (978) 474-5444	
Atlanta SC	Oleada Warden (EX) Pat Robinson (CO) Darlene Rhodes (CS) Shirley Roach (ADJ)	(770) 455-2029 (770) 455-2017 (770) 455-2648 (770) 455-2145	
Austin SC	Vera Garcia (EX) Gloria Lee (CO) Peggy Neel (CS) Gaye Johnson (ADJ)	(512) 460-7273 (512) 460-8121 (512) 460-7276 (512) 460-7108	325-001-8150 325-001-3098 325-001-8154 325-001-8144

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Location	Coordinator Name	Voice Number	VMS Number
Brookhaven SC	Katherine Hayden (EX) Diane Hakam (CO) Ann NG (CS) Vicky Verosa (ADJ)	(516) 654-6342 (516) 654-6298 (516) 654-6505 (516) 654-6164	
Cincinnati SC	Martha Roberts (EX) Terry Carroll (CO) Marilyn Ansara (CS) Lana DeLuca (ADJ)	(606) 292-5705 (606) 292-5280 (606) 292-7824 (606) 292-3747	
Fresno SC	To Be Determined (EX) Erma Hernandez (CO) Jean Thrasher (CO Back up) Ron Neithinger (CS / ADJ)	(209) 454-6759 (209) 454-6693 (209) 454-5605	
Kansas City SC	Marianne Ennett (EX) Donna Jones (CO) Ann Brown (CS) Pat Khan (ADJ)	(913) 344-7600 (913) 344-7500 (913) 344-7957 (913) 345-5600	
Memphis SC	Carolyn Davis (EX) Jinny Brown (CO) Tommy Taylor (CS) Jacqueline Ridgeway(ADJ)	(901)546-2108	
Ogden SC	Dan Couser (EX) Linda Christiansen (CO) Sandy Tomney (CS) Cheryl Russel (ADJ)	(801) 629-1067 (801) 620-4502 (801) 620-7279 (801) 620-6701	
Philadelphia SC	Joanne Ewert (EX) Elinore Campbell (CO) Rosemary Wallace (MSB) Catherine Perry (MSB)	(215) 516-2114	

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