

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(30)000-311(a)

CR: N(31)000-23
CR: N(34)000-48
CR: N(35)000-155
July 7, 1998

Subject: Taxpayer Advocate Procedures **Cancellation Date:** January 3, 1999

This Notice announces revised procedures for processing requests for assistance from the Office of the Taxpayer Advocate. These procedures supersede interim procedures for processing such requests announced in Notice N(30)000-311.

Background

The Mission of the Office of Chief Counsel includes responsibility to provide legal support for the Internal Revenue Service in a manner that enhances public confidence in the integrity, efficiency and fairness of our nation's tax system. This responsibility includes providing legal support to the Office of the Taxpayer Advocate. The Office of the Taxpayer Advocate often receives requests for assistance relating to taxpayers who face significant hardship from actions, or proposed actions, of the Internal Revenue Service in the administration of the internal revenue laws. As a result, the Office of the Taxpayer Advocate often needs expedited legal advice about the rights and responsibilities of the affected taxpayers and of the Internal Revenue Service, as well as advice about what sort of assistance, if any, the Office of the Taxpayer Advocate may legally provide. To prevent taxpayers from being exposed to unnecessary hardship, it is important that employees in the Office of Chief Counsel ascertain whether requests for assistance from the Office of the Taxpayer Advocate should be expedited and, when an expeditious response is required, should make every reasonable effort to provide such assistance in a timely manner. Therefore, in order to promote those goals, requests for such assistance shall be processed in the manner described below.

Written Requests for Assistance

Upon receipt of any written request for advice from the Office of the Taxpayer Advocate (including from the National Office of the Taxpayer Advocate, a Regional Taxpayer Advocate or an Associate Taxpayer Advocate):

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- (a) the assigned employee shall promptly contact the office within the Taxpayer Advocate's Office that submitted the request to discuss when a response is required in order to avoid unnecessary hardship to those taxpayers who are the subject of the inquiry, and discuss the specific date by which a response will be provided;
- (b) the assigned employee shall confirm that date with the manager of the office with responsibility for approving the response (if the employee is not the manager with that responsibility);
- (c) the manager shall make sure that the case is assigned on the appropriate case tracking database (e.g., CATS, TECHMIS) and that the due date reflects the date agreed upon for a response;
- (d) the assigned employee shall notify the manager if any delay in meeting the agreed upon date is anticipated, and of the reasons for, and the length of, the anticipated delay. The manager shall determine whether priorities should be adjusted or whether work should be reassigned to allow a timely response to the Office of the Taxpayer Advocate. If the manager decides that a delay in the response is necessary, the manager shall promptly notify the Office of the Taxpayer Advocate of the anticipated delay, the reasons for the delay and the expected response date.

Oral Requests for Assistance

Upon receipt of an oral request for advice from offices of the Taxpayer Advocate, Chief Counsel employees shall:

- (a) discuss when a response is necessary to avoid unnecessary hardship to the taxpayers who are the subject of the request and then determine whether the inquiry may be timely and informally answered without a written response;
- (b) if the request for advice can be addressed timely and informally, process the request in the same manner as other informal requests for advice;
- (c) if a response will require a formal written response, follow the steps in subparagraphs (b)-(d), above.

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

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