

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(30)211-3

August 6, 1999

Upon Incorporation

Subject: Extension of CCDM Notice Life **Cancellation Date:** Into the CCDM

This Notice directs that future Chief Counsel Directives Manual (CCDM) Notices may be given a cancellation date of "Upon Incorporation into the CCDM". In addition, this Notice states that certain CCDM Notices, as identified in the attachment to this Notice, will remain in effect until their incorporation into the CCDM.

Background

Because of an increased volume of changes to the CCDM resulting from the IRS Restructuring and Reform Act of 1998 (RRA98) and also from changes to format and publication procedures of the Internal Revenue Manual and the CCDM, the time required to incorporate and publish changes to the CCDM has increased. Therefore, the Office is taking these steps to ensure the continued applicability of guidance and directives issued by means of CCDM Notices.

Future Notices

Counsel offices which prepare documents to be published in the CCDM are encouraged to issue CCDM Notices to ensure quick dissemination of the information to all affected Counsel offices. CCDM Notices which contain material that is to be incorporated into the CCDM should show a cancellation date of "Upon Incorporation into the CCDM". Other cancellation date options are "After Action", "After Reading", and "After Six Months".

Previously Issued Notices

The "Upon Incorporation into the CCDM" cancellation date is retroactively applied to all CCDM Notices that: 1) are listed in the attachment to this Notice and/or 2) contain a statement in the body of the Notice indicating that the material will be incorporated into the CCDM. The CCDM Notices web page on the Chief Counsel Intranet will be updated to reflect the status of each Notice.

Filing Instructions: Binder Part (30) Master Sets: NO X RO X

NO: Circulate ___ Distribute X to: All Personnel X Attorneys ___ In: all functions

RO: Circulate ___ Distribute X to: All Personnel X Attorneys ___ In: all functions

Other FOIA Reading Room

Electronic Filename: Notice Life 2.wpd Original signed copy in: CC:F&M:PA

If you believe that any Notice is erroneously omitted or included on the attached list, please contact Jennifer Bush at (202) 874-9437. An updated version of this list of Notices to be incorporated into the CCDM will be maintained on the CCDM Notices Intranet web page.

/s/

RICHARD J. MIHELICIC
Associate Chief Counsel
(Finance and Management)

Attachment

**CCDM Notices that Will Remain Active
Until Incorporated into the CCDM
As of August 1999**

Number	Subject	Issue Date
N(30)000-311(a)	Taxpayer Advocate Procedures	07-Jul-98
N(30)000-313a	Change in National Resource Center Procedures	23-Nov-98
N(30)000-317	Application of RRA Sec. 3705(a) to Counsel Employees	29-Jan-99
N(30)000-320	Section 3468 of the RRA	20-May-99
N(30)310-2	Delegation of Authority for Jeopardy and Termination Assessments and Jeopardy Levies	27-Jul-98
N(30)621-1	Off-Site Meeting Guidance	03-Aug-99
N(30)630-2	Earning Credit Hours and Religious Comptime at an Alternate Worksite	09-Mar-98
N(30)7(11)0-5	Preparation of Letters and Memoranda for the Signature of the Chief Counsel and Deputy Chief Counsel	29-Jun-98
N(30)822-1	Chief Counsel's Procedures for Ratifying Unauthorized Commitments	17-Mar-98
N(30)(15)531-1	Regulatory Flexibility Act	03-Mar-98
N(30)(15)580-1	Congressional Review of Rules	04-Mar-98
N(33)620-1a	National Office and Field Coordination of Significant Cases	14-May-99
N(34)000-51	Transfer of Certain General Litigation Coordination Responsibility to Northeast Region	16-Mar-99
N(34)600-2	Coordination with National Office of Assertions of Confidentiality Privilege Relating to Tax Advice Under I.R.C. Sec. 7525	02-Feb-99
N(34)700-2	Judicial Approval for Principal Residence Seizures	03-Feb-99
N(35)000-143a	Revisions to Service Center Advice Procedures to Conform Dissemination of Chief Counsel Advice	16-Feb-99
N(35)000-156	Internal Revenue Service Restructuring and Reform Act of 1998	04-Aug-98
N(35)000-157	TEFRA Subject Matter Responsibility within the Field Service Division	13-Aug-98
N(35)000-158a	Field Responsibilities with Respect to Obtaining and Disseminating Chief Counsel Advice	25-Nov-98
N(35)000-159	IRS Restructuring and Reform Act of 1998 Section 3464 Implementation	14-Jan-99
N(35)000-160	Application of IRC Sec. 7602(c) to Counsel Employees	22-Jan-99
N(35)000-161	Internal Use Computer Software Research Credit Cases	14-May-99
N(35)275-1	Field Service Advice Presubmission Conference Procedures	15-Jun-98

Number	Subject	Issue Date
N(35)3(18)0-1	Reconciliation of Disagreements Between Offices within Chief Counsel	07-Jul-98
N(35)5(21)0-1	Revision of Review Procedures for Certain Motions to Compel Discovery	30-Sep-98
N(35)8(12)3-1	Responsibility for Ascertaining Continuing Validity of Prior Guidance	07-Jul-98
N(35)8(12)3-2	Future Chief Counsel Notices to Announce Changes in Litigating Positions	07-Jul-98
N(35)800-1	Providing Taxpayers with Payoff Amounts in Certain Tax Court Settlements	26-Aug-98
N(35)851-1	Processing Small Tax Cases and Other Small Cases	01-Mar-99
N(35)(11)70-2	Tax Court Brief Review	25-Jun-98
N(35)(12)(43)-1	Revised AOD Language	17-Feb-99
N(35)(12)00-2	Actions on Decision	28-Apr-98
N(35)(13)(10)-1	Statute of Limitations on Tax Assessment as Affected by Bankruptcy	01-Dec-98
N(35)(25)00-2	Abatement of Interest Coordination Procedures	07-Jul-98