

Notice

CC-2002-034

September 5, 2002

Change in Pre-Review Requirements
Subject: for Collection Due Process Cases

Upon Incorporation
Cancel Date: into the CCDM

Purpose

The purpose of this Notice is to eliminate pre-review requirements for certain documents prepared or filed in Collection Due Process (CDP) cases. This Notice supersedes Chief Counsel Notice 2001-008 and will be incorporated into the CCDM.

Discussion

Notice CC-2001-008 requires pre-review by Procedure and Administration of all defense letters to the Department of Justice, and all documents to be submitted to the Tax Court (except for answers), for CDP cases arising under IRC §§ 6320 and 6330. Pre-review was required in light of the need to ensure uniformity of position following the enactment of sections 6320 and 6330 in RRA98. Based on our experience in pre-reviewing CDP documents and letters and with the development of administrative and judicial precedent, pre-review is no longer necessary for certain routine documents filed with the Tax Court. In order to ensure uniformity of position and consistency in other procedural filings with the Tax Court, pre-review will still be required for certain other documents.

As of the date of this Notice, pre-review of the following documents filed with the Tax Court is still required:

Motions for Summary Judgment (except those addressing only frivolous issues)
Trial Memoranda (except those addressing only frivolous issues)
Briefs
Stipulated Decisions involving full or partial concessions by Respondent
Requests for Sanctions under section 6673(a)(2)
Responses to Requests for Sanctions against Chief Counsel attorneys.

Filing Instructions: Binder Part () _____ Master Sets: NO ___ RO ___
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