

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

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CC-2003-005

January 16, 2003

Until Incorporation

Subject: Obsolescence of OMs 10224-20236 Cancellation Date: into the CCDM

Purpose

The purpose of this Notice is to announce obsolescence of Office Memoranda (OMs) 10224-20236.

Discussion

Over the many years of rendering legal advice to the various functions of the Internal Revenue Service, the Office of Chief Counsel produced and continues to retain a large quantity of legal opinions and other documents. These documents, primarily General Counsel Memoranda (GCMs) and Office Memoranda (OMs), traditionally have been indexed and stored for subsequent research purposes and for their historical value.

It was previously determined that GCMs¹ and OMs and related legal documents generated by the Office of Chief Counsel prior to the enactment of the Internal Revenue Code of 1954 no longer had significant value or use as research tools and, therefore, should be obsoleted. See GCM 28883; OM 19615. Obsolete GCMs and OMs are available in the Library Digest Section for research purposes, but are not regarded as current legal opinions of the Office of Chief Counsel. The Internal Revenue Service maintains a system of obsoleting published positions in the Internal Revenue Bulletin.

The Chief Counsel has determined that OMs, and related legal documents generated by the Office of Chief Counsel since the enactment of the Internal Revenue Code of 1954, no longer have significant value or use as research tools and, accordingly, should also be obsoleted.

¹ Exceptions are those GCMs adopted by the Internal Revenue Service, published in the Internal Revenue Bulletin, and not superseded or otherwise declared obsolete by the Commissioner. CCDM 30.7.2.2.

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