



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

CHIEF COUNSEL

January 3, 2006

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The Honorable James M. Talent
United States Senate
Washington, DC 20510

Dear Senator Talent:

I apologize for the delay in responding to your inquiry of October 12, 2005 on behalf of . He wrote about the ongoing audit of clients regarding the Child Tax Credit and the Additional Child Tax Credit. Additionally, he suggested corrective legislation to provide a fairer application of this tax credit.

Unfortunately, the Office of Chief Counsel does not comment or provide advice on substantive tax issues involving taxpayers that are under examination without coordination with the IRS employees directly involved in the examination. Should decide it is in his clients' interests, he can ask the IRS employees involved in the examination to request a Technical Advice Memorandum (TAM) under Revenue Procedure 2005-2, 2005-1 I.R.B. 86, for the Office of Chief Counsel to provide a response.

I hope this information is helpful. If you have any questions or if we can assist you further, please contact me or (Identification Number) at .

Sincerely,

Lynne Camillo
Branch Chief, Employment Tax 2
Office of Division Counsel/
Associate Chief Counsel
(Tax Exempt and Government Entities)