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From:

Sent: Tuesday, February 02, 2010 10:24:24 AM

To:

Cc:

Subject: RE: Clarification on review needed when you get a chance

For cases not involving the two-year rule issue for section 6015(f) claims, here is generally what needs to be submitted to the National Office for review (although there could be other documents not mentioned below that should come in for review):

1) Any dispositive motion. This generally includes motions for summary judgment and motions to dismiss, although there could be others, as well as responses to such motions filed by the petitioner in the case.

2) All briefs involving relief under section 6015(f) in regular cases (thus "S" case briefs don't generally require review except as noted below). This likely includes all briefs. The reason is the standard and scope of review issues. These should all be submitted pursuant to the pre-brief review procedures. With a thorough and timely pre-brief review, formal brief review may be waived.

3) Any brief, include briefs in "S" cases with a discrete legal issue instead or merely a factual inquiry (e.g., res judicata/meaningful participation).

4) Discovery requests or responses regarding Office's position/guidance on section 6015 issues. Routine inquiries regarding the facts of a particular case do not need to come in for review (unless other procedures require review).

5) Anything going to the Department of Justice discussing section 6015 (e.g., refund defense letter, referral for collection suit, settlement letter, etc....).

Generally these items do not need to come in for review (unless there is a unique or novel legal argument), although we are certainly willing to review or assist with questions if needed:

- 1) notice to nonrequesting spouse (including motion for leave to file out of time)
- 2) pre-trial memos,
- 3) stipulation of facts,
- 4) decision documents.

As for two-year rule for section 6015(f) claims cases the list really doesn't change that much, except for coordination with the National Office required by Chief Counsel Notice CC-2009-012.