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**From:**

**Sent:** Friday, April 22, 2011 5:06 PM

**To:**

**Cc:**

**Subject:** RE: RE: [ ]

the Title 31 assignment procedure - with the witnesses and certification - involves a lot of work because the procedure is set up to cover the assignment of government contracts and just not something as simple as protecting against possible multiple payment of claims. But if it's believed this makes collections more secure, legally the assignment can be done and I've drafted an assignment document that should cover it (attached).

[REDACTED]

As indicated by the draft assignment document, the warrant for payment of the claim (Title 31) is the letter allowing the refund, which I take it, is the Letter 570 (DO), *Claim Allowed in Full*. That letter is prepared by the RA and signed by the Examination Group Manager.. Usually the letter is forwarded to Centralized Case Processing (CCP) for mailing. [REDACTED]

[REDACTED]

[REDACTED]

After the assignment document is executed, the RA would forward it the same way the RA would forward the allowance letter to have a refund check issued, which I take it is through CCP. The process seems comparable to that in IRM 4.4.3.6 (02-08-1999) *Refunds to Other Taxpayers*, which cover assignments by operation of law (e.g., reorgs). In particular, see IRM 4.4.3.6.1 (02-08-1999) *Examiner's Responsibilities*, which directs an RA to provide documentary evidence to permit refunds to be made.

[REDACTED]

I'm in til 5:30 today and all next week and you can call me at

ATTACHMENT

### Assignment

Assignment made \_\_\_\_\_ [date], by \_\_\_\_\_ ("Assignor") of \_\_\_\_\_ [street address], \_\_\_\_\_ [city], \_\_\_\_\_ [state] and by \_\_\_\_\_ ("Assignor") of \_\_\_\_\_ [street address], \_\_\_\_\_ [city], \_\_\_\_\_ [state] to \_\_\_\_\_, \_\_\_\_\_ [Title] of \_\_\_\_\_ ("Assignee") \_\_\_\_\_ [street address], \_\_\_\_\_ [city], \_\_\_\_\_ [state].

Letter 570 (DO), *Claim Allowed in Full*, dated \_\_\_\_\_ shows that the Assignors are entitled to receive a refund in the amount of \$ \_\_\_\_\_ from the Internal Revenue Service. A copy Letter 570 (DO) is attached to this assignment. The Letter 570 (DO) was issued by the Internal Revenue Service after it considered the Assignors' claim dated \_\_\_\_\_ regarding their individual income tax liability for the taxable year \_\_\_\_\_. The Letter 570 (DO) is the warrant for payment of the claim for purposes of the Anti-Assignment Act, 31 U.S.C. § 3727.

Assignors assign to Assignee all of Assignors' interest in the \$ \_\_\_\_\_ refund.

This assignment document serves the following purposes:

- (1) documents that the Service issued a refund jointly to Assignors pursuant to section 6402 of the Internal Revenue Code through the execution of this assignment document and that pursuant to the request of Assignors, the Internal Revenue Service will implement the assignment of the refund to Assignee. If this assignment document is not executed, a refund check will be issued jointly in the names of \_\_\_\_\_ and \_\_\_\_\_; and
- (2) establishes that overpayment interest will be allowed under section 6611(b)(2) of the Internal Revenue Code to a date (to be determined by the Internal Revenue Service) preceding the date of the execution of this document by not more than 30 days;
- (3) protects the government from possible multiple payment of claims; Assignors' have no right to request payment on the claim although different income tax claims may be made filed for the [\_\_\_\_\_] tax year to the extent that the period of limitations remains open; and
- (4) limits the government to deal with only the original claimants, the Assignors, regarding the claim. The Internal Revenue Service will not have any conversation with

