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**From:** [REDACTED]  
**Sent:** Tuesday, March 18, 2014 2:29:26 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** RE: Appeals Office and Interest

This responds to your question regarding abatements of interest under section 6404. Your question also asks about compromises or waivers of interest. To the extent you are asking whether unassessed interest can be compromised or waived, we suggest you contact branches and of as they have jurisdiction over section 6601.

Section 6601 requires interest to be paid if any tax is not paid before its due date. Once assessed, section 6404 grants the IRS authority to abate assessments of tax or interest "in certain circumstances." See *Hinck v. United States*, 550 U.S. 501, 503 (2007). Section 6404 gives the IRS the authority to abate but limits the authority to the circumstances described in section 6404. Accordingly, unless specifically listed in section 6404, the IRS does not have the authority to abate. See *Allcorn v. Commissioner*, 139 T.C. 53, 64-65 (2012) (discussing the legislative history of section 6404(e) and how the IRS did not have authority to abate prior to section 6404(e) being added). Therefore, it is not a policy call that says the IRS cannot abate interest unless the conditions of section 6404 are met, rather the IRS does not have legal authority to abate unless the conditions in section 6404 are met.

Please let me know if you have any questions, or if we can be of further assistance.

Thanks,