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[Third Party Communication:

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From: [REDACTED]

Sent: Friday, September 05, 2014 11:50:14 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: FW: Question Regarding I.R.M. 1.2.13.1.1 (Policy Statement 4-3) -- POSTS-132406-14

The scenario that you describe below does not constitute an examination for purposes of the restrictions on examinations under section 7605(b). Please see Revenue Procedure 2005-32, at 4.03 which provides a list of taxpayer contacts and actions that do not constitute an examination or inspection of the taxpayers books of account.

Sections 4.03(1) provides that limited contacts or communications between the Service and the taxpayer that do not involve the Service inspecting the taxpayer's books of account are not examinations or inspections or reopenings. Section 4.03(1)(b) specifically provides that matching information on a tax return with, or preparing a missing return from, other records or information items that are already in the Service's possession, does not constitute an examination. If the 6020(b) return was merely prepared by the Service from information returns and there was no examination of books or records, then this would not be considered an examination.

In addition, the request by Collection for the taxpayer's unfiled tax returns is not an examination or inspection of books of account for purposes of section 7605(b). Please see section 4.03(1)(d)(ii)(B) of the revenue procedure which provides that a contact with a taxpayer to request the taxpayer to file a return is not an examination or inspection of the taxpayer's books of account.

Please let me know if you have any further questions or would like to discuss.