Department of the Treasury	**Internal Revenue Service**	**Office of Chief Counsel**	**N o t i c e**

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CC-2004-004

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November 21, 2003

Subject:	Counsel Work Products that Contain Internal Revenue Service Toll-Free Numbers	**Cancel Date**:	Upon incorporation into CCDM

The purpose of this notice is to advise of a new step that must be taken prior to publishing any notice or similar work product that contains an IRS toll-free number, where the notice or similar work product is intended to communicate with taxpayers.

The Service's Office of Notice Gatekeeper is charged with reviewing the use of toll-free numbers to ensure that the correct number is provided and determining that the Service has sufficient resources in place to respond to any additional calls that may result from the publication of the notice or other document. Effective immediately, attorneys should email all new and revised guidance products containing an 800 number to the Office of the Notice Gatekeeper at website address Steve.A.Bayder@irs.gov prior to publication. The best practice is to email the Notice Gatekeeper as soon as it is reasonably certain that the proposed product will contain an 800 number. The Notice Gatekeeper staff will review the guidance product and promptly notify the author, if a problem is identified.

This requirement does not extend to work products that relate to a single or small group of taxpayers, such as TAMs or PLRs. Only the office having primary responsibility for preparing a document is responsible for coordination with the Notice Gatekeeper. Accordingly, Counsel attorneys are not responsible for forwarding to the Notice Gatekeeper documents created by the Service that they are reviewing, such as IRM updates or IRS publications.

More details about the role and mission of this office can be found at website address http://gatekeeper.no.irs.gov/default.asp, or you may contact George Bowden or Kathryn Zuba at (202) 622-3400.

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DEBORAH A. BUTLER
Associate Chief Counsel
(Procedure & Administration)