

CC-2004-029

August 11, 2004

Subject: Revised Chief Counsel Directive
Manual

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Purpose

This Notice announces a complete revision of the Chief Counsel Directive Manual (CCDM), effective August 11, 2004. As part of this revision, prior versions of the CCDM, Parts 30 through 42, related Handbooks and Chief Counsel Desk Guide are declared obsolete.

Discussion

The comprehensive revision of the CCDM is now posted on the Chief Counsel Intranet home page: [New CCDM](#). The directives and the procedures set out in the documents on the CCDM site are effective immediately and apply to all of the offices within Chief Counsel.

Contents of the New CCDM

The new CCDM contains a number of new procedures and makes significant changes to existing procedures. Many obsolete procedures have been eliminated, and procedures that were previously contained in the CCDM, Notices, Handbooks, and the Desk Guide have been consolidated and updated to reflect both current practices and the current organization of the Chief Counsel and the Service. The changes are too numerous to enumerate here, but the following description of Parts 30 through 39 provides a guide that will assist in locating the part that should be consulted to determine the current procedures.

Part 30 Administrative

This part contains the procedures previously in Part 30, as well as new sections on file management and administration of FOIA requests. This section contains the functional statements, General Counsel Orders, the administrative

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procedures governing employment pay, leave, and personnel matters, CASE, and other administrative information. The version of Chapter 30.5 on the site reflects the same procedures as the prior CCDM, except for CCDM 30.5.5, which has been revised. A revised chapter incorporating the changes required by the new collective bargaining agreement between the Office and NTEU will be posted once the agreement goes into place.

Part 31 Guiding Principles

This part contains a description of the respective roles of Division Counsel and the Associate offices, the principles and procedures governing coordination and reconciliation within the Office of Chief Counsel, and the significant case procedures. The issues and documents that must be coordinated with the Associate offices are contained in this part in Exhibits 31.1.1 -1 and 31.1.1-2.

Part 32 Published Guidance and Other Guidance to Taxpayers

This part contains the Publication Handbook, Regulations Handbook, and sections providing procedures for letter rulings, determination letters, information letters, closing agreements, the APA Program, and the Industry Issue Resolution program.

Part 33 Legal Advice

This part contains sections on the process for rendering legal advice, Technical Advice, Legislation, Offers in Compromise, Appeals Settlement Guidelines, the Coordinated Industry Program, White House/Congressional Correspondence, Designation for Litigation, and Tax Forms, Tax Publications, and Public Use Forms.

Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court

This part contains most of the procedures previously in Part 34 and consolidates the refund litigation procedures with the procedures for handling defensive collection litigation. Procedures for providing or seeking advice on general litigation matters are now covered in CCDM 33.1. The list of issues that require coordination with the Associate Offices is now contained in Part 31.

Part 35 Tax Litigation

This part contains the procedures previously in Part 35 pertaining to litigation in the Tax Court. Procedures for providing or seeking advice on tax litigation matters are now covered in CCDM 33.1. Procedures for handling refund litigation are covered in CCDM 34.5.2. The list of issues that require coordination with the Associate Offices and the list of the Tax Court documents

that must be reviewed by the Associate offices are now contained in Part 31, as well as in Exhibits 35.11.1 -1 and 35.11.1-2.

Part 36 Appellate Litigation and Actions on Decision

This part consolidates the procedures previously in Parts 34 & 35 pertaining to appellate litigation. Procedures for preparing AODs are in this part.

Part 37 Disclosure (§ 6103, FOIA and Privacy Act)

This part contains the procedures previously in Part 32 on section 6103, the FOIA, and the Privacy Act.

Part 38 Criminal Tax

This part contains the procedures previously in Part 31 that are applicable primarily to the Office of the Division Counsel/Associate Chief Counsel (Criminal Tax).

Part 39 General Legal Services

This part contains the procedures previously in Part 33 that are applicable primarily to the Office of the Associate Chief Counsel (General Legal Services).

Site Contents

The new CCDM site can be reached by using the hyperlink above or from the CCDM menu item under CCDM and Manuals on the Chief Counsel home page.

While the CCDM will ultimately be published as part of the IRM and will be completely searchable in Westlaw and Lexis, the final publishing process will not be complete until next year. In order to make the revised CCDM available to you on a more expedited basis, the decision was made to post the text on the CCDM site while the text is being prepared for final publication. This CCDM site contains parts that have been prepared for final publication in the IRM, as well as parts that are still in the process of being formatted for publication. The cross references in the text may change as additional parts are formatted for publication and the numbering of sections change. As the text is prepared for final publication, we will be replacing unformatted text with the text as it will appear in the IRM, and we will be correcting cross references and exhibit numbers, as needed. The content of the sections, however, will not change, even if the appearance of the text, the section numbers, and cross references change.

To locate information in the CCDM, you will be able to either browse through the appropriate part or its table of contents. To search for specific information, you will also be able to click on the link to the table of contents, identify a specific section number

