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PRODUCT & SERVICE GUIDE

IRS Updates Procedures for Designating Taxpayer Disputes for Litigation

The IRS has issued a memorandum that provides interim guidance to the agency's compliance staff on requests to designate issues for litigation.

Aug. 25, 2020

The process of designating an issue is exhaustive. It involves several written notices and opportunities for the taxpayer to avoid designation and is subject to the highest level of oversight within the IRS and Chief Counsel. It also includes the opportunity to personally meet with the Chief Counsel to make a case against designation. The TFA codifies this framework and high level of oversight. It also sets forth the specific elements for the written notice required to be provided to the taxpayer and grants taxpayers the right to administratively appeal designation determinations.

The designation procedures set out in the memorandum will be incorporated into the Internal Revenue Manual, and corresponding changes will be made to the Chief Counsel Directive Manual. This ensures that IRS and Chief Counsel employees adhere to the designation procedures and comply with the TFA provisions.

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