

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2011-009

March 11, 2011

File Maintenance and
Management Information System
Subject: Requirements
Effective until further
Cancel Date: notice

Purpose

This Notice reminds all personnel in the Office of Chief Counsel of the requirements to maintain necessary documentation in their case files and to regularly update key fields on Chief Counsel's management information system (CASE-MIS). Managers also are reminded of their responsibility to ensure that the personnel they supervise are complying with these requirements.

Discussion

The importance of creating and maintaining legal files, which should contain all key documents, cannot be stressed too highly. Maintaining proper legal files increases productivity and allows the office to be more efficient. Key documents are easily accessible when a file is well-organized. When priorities dictate that a project be set aside for a few hours, days, or weeks, a well-maintained file permits a quick refresher of the issues and facts when work on the project is resumed. Similarly, when office priorities require that a case be reassigned, the newly-assigned attorney can become familiar with the case quicker when the file is well-organized and complete. Regularly updating CASE-MIS is equally important. CASE-MIS is utilized to monitor developments in assignments, to ensure that assignments are completed on a timely basis, and to establish priorities. When CASE-MIS is regularly updated, individual assignments and the workload of a number of attorneys and paralegals can be assessed and priorities can be set based on accurate information. The requirements for file maintenance and CASE-MIS are applicable to all assignments, whether the assignment is with respect to a case in litigation, a private letter ruling request, published guidance, or a request for legal advice, and these requirements are applicable to all within Counsel.

Filing Instructions: Binder _____

Distribute to: All Personnel Attorneys In: _____

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Legal Files

Creating and maintaining legal files, which contain all key documents, improves the office's ability to ensure appropriate case management. See CCDM 30.9.1. A well-maintained legal file provides valuable background information when further developments occur in an assignment or project or with respect to an issue, for example, in a case in which legal advice was previously issued.

A well-maintained legal file does not contain every piece of paper created when a case or assignment is open, but it should contain all key documents in the development of the case or assignment, starting with the document that generated the assignment and continuing through the issuance of the final document closing the case or assignment. CCDM 30.9.1.1. Intelligence and good judgment should be used in deciding whether a given piece of paper or document is a rightful part of the official file. The Form 9718, *Case History*, for example, is used to collect and provide a complete, contemporaneous history of all significant actions in connection with the development of a case or assignment; avoid duplication of effort; determine research performed; and identify file memoranda. CCDM 30.9.1.2. Inclusion of the Form 9718 is required for every letter ruling assignment and it may be used in any other assignment, if the attorney or manager deems it appropriate, particularly if the assignment may require substantial research or when a chronological record of case development is desirable. Additional guidelines for specific categories of case files are discussed in CCDM 30.9.2.

CASE-MIS

The CASE Management System is an important management and resource aid within the Office of Chief Counsel. CCDM 30.1.7. CASE-MIS captures and provides critical statistical information needed to formulate the Office's budgetary and resource requirements. The system also captures the current status of cases, allowing executives and managers to monitor the progress of significant cases. Additionally, managers and attorneys should utilize CASE-MIS' docketed and non-docketed case and workload tracking, statistical information on employee and office workload, and industry specialization and large case issues to assist with their own workload and case management. See CASE-MIS User Handbook, Chapter 1. CASE-MIS' uniform issue list function is a valuable resource to management officials concerned about trends in workloads or attorneys wanting to identify previous cases with the same or a similar issue within the Office. Personnel within Chief Counsel are responsible for ensuring that cases opened in the CASE-MIS system are updated according to the procedures in the CASE-MIS User Handbook and that the data entered into CASE-MIS is accurate, complete, and timely. See CCDM 30.7.1.

