



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

October 12, 2012

Control No. AP-25-1012-04  
Affected IRM: 25.15.12

MEMORANDUM FOR DIRECTOR, CAMPUS OPERATIONS  
DIRECTOR, FIELD OPERATIONS – EAST  
DIRECTOR, FIELD OPERATIONS – WEST  
DIRECTOR, SPECIALITY OPERATIONS  
DIRECTOR, STRATEGY AND FINANCE

FROM: */s/ Susan L. Latham*  
Director, Policy, Quality and Case Support

SUBJECT: Interim Guidance to Eliminate from Letter 3288 the “Last Day to File a Petition with the United States Tax Court”

The purpose of this memorandum is to advise you that Appeals will no longer compute and include a “Last Day to File a Petition with the United States Tax Court” on innocent spouse final determination Letter 3288. This change in procedure is due to a request from the Office of Chief Counsel.

The primary affected Appeals employees are:

- Appeals Technical Employees (ATE) who work innocent spouse cases
- Account and Processing Support (APS) employees who issue Letter 3288

Please disseminate this information to all Appeals employees involved with these cases.

This interim guidance is effective immediately and will remain in effect for one year from the date of issuance. This change in procedure will be included in the next revision of IRM 25.15.12, Relief from Joint And Several Liability - Appeals Procedures. In addition, Letter 3288 and APGolf will be updated to eliminate the “Last Day to File a Petition with the United States Tax Court.”

If you have any questions, please contact Theda Koors, Program Analyst, Tax Policy and Procedure.

Attachment

cc: [www.irs.gov](http://www.irs.gov)

Until Letter 3288 is updated on Publishing and ACDS (APGolf),

ATEs will:

- Generate Letter 3288 from APGolf, open it in Word, and delete the “Last Day to File a Petition with the United States Tax Court” from the right side of the letter.

APS will:

- Reject for correction any Letter 3288 where the “Last Day to File a Petition with the United States Tax Court” still appears on the letter.

