

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2011-006

January 12, 2011

Subject: Authority to Refer Certain
Bankruptcy Matters to the
Department of Justice

Cancel Date: Effective until further
Notice

This Notice announces changes in the authority to refer certain bankruptcy matters to the Department of Justice.

By virtue of the authority vested in me as Chief Counsel of the Internal Revenue Service and pursuant to the General Counsel Order No. 4, I hereby delegate to the Commissioner of the Internal Revenue the authority to refer matters to, and authorize commencement of actions by, the Department of Justice in the United States Bankruptcy Courts in the matters set out below:

In those cases in which the Internal Revenue Service has filed a Proof of Claim for less than \$1 million or has not filed a Proof of Claim in U.S. Bankruptcy Court:

1. Motions to dismiss or convert cases, except those involving organizations that claim an exemption from taxation under IRC § 501;
2. Motions on behalf of the IRS and objections to plans based on debts in excess of the eligibility limits for Chapter 13 debtors;
3. Motions on behalf of the IRS and objections to plans based on the debtors' failure to file tax returns and responses to the debtors' objections to estimated claims filed by the Internal Revenue Service in cases where the debtor failed to file an income tax return;
4. Responses to objections to Internal Revenue Service claims that are based on the debtors' claimed payment of tax, or claims that debtor filed a return;
5. Responses to objections to Internal Revenue Service claims that are based on valuation of the property securing the claim;
6. Responses to objections to Internal Revenue Service claims that are based on the fact that the claim has been superseded by a subsequent claim;

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