

CC-2012-014

July 30, 2012

Subject: Payment-Memoranda Preparation
and Routing

Cancel Date: Effective until further
notice

Purpose

This notice advises Chief Counsel attorneys that Chief Counsel Directives Manual (CCDM) 34.10.1.2.2, which discusses preparing and routing memoranda that authorize refunds in refund-litigation cases, is not current and that revisions are underway.

Discussion

When a refund is warranted at the conclusion of a refund suit, a payment memorandum that authorizes that refund must be prepared and transmitted to the appropriate Service Center for processing. Under current CCDM procedures, in cases when final judgments have been entered against the Government, Counsel attorneys use Form 8690 to prepare the payment memoranda at the Department of Justice's request. In settled or compromised cases, Department of Justice attorneys usually prepare the payment memoranda, using Form 8691. To route the memoranda to the appropriate place for processing and issuing the refund, CCDM 34.10.1.2.2.4(1) states:

Exhibit 35.11.1-34 provides a list of Service Center addresses for use only for payment memoranda. It also provides the names and telephone numbers of persons [at the Service Centers to] whom inquiries about payment memoranda may be made.

The above-referenced CCDM provisions and exhibits contain several inconsistencies and inaccuracies. For instance, DOJ's address on Forms 8690 and 8691 is no longer accurate (the correct P.O. Box is 310). In addition, Exhibit 35.11.1-34 no longer exists. The correct exhibit is Exhibit 34.12.1-33, but that exhibit does not have the most current information. Moreover, the Service is rethinking which Service Centers (now called Campuses) should be processing which types of refunds (e.g., individual, corporate, estate, interest netting, 100% penalty), which will affect where payment memoranda are routed.

We are actively working with the Service and the Department of Justice to arrive at a more streamlined approach to process refunds in our refund-litigation cases. As soon as the new procedures are in place, we will update the CCDM to reflect them. In the meantime, if you do not have current guidance on preparing or routing payment memoranda or if you have any questions

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