

Annual Report Regarding Emailed Chief Counsel Advice

Office of Chief Counsel Internal Revenue Service

March 2024

Emails containing certain legal advice that lawyers in the national office of the Office of Chief Counsel send to Chief Counsel or IRS field personnel are Chief Counsel Advice subject to public inspection as set forth in 26 U.S.C. § 6110.

This report covers the twelve-month period, January 1, 2023 through December 31, 2023.

- The number of emailed CCA sent during this reporting period is 1,460.
- The number of emailed CCA excluded from public inspection is 100. These were excluded because the email concerned one of the following: (1) a criminal investigation; (2) a jeopardy or termination assessment; (3) a civil fraud investigation; (4) any matter referred to in subparagraph (C) or (D) of 26 U.S.C. § 6103(b)(2) (advanced pricing agreements, pre- filing agreements, or any other closing agreements as defined by 26 U.S.C. § 7121); or (5) any matter to which 26 U.S.C. § 6105 applies (tax convention information).
- The number of emailed CCA withheld in their entirety as privileged based on one or more of the FOIA exemptions is 1,334. The principal reasons for withholding emailed CCA as privileged were the work product doctrine and the attorney-client privilege.
- The number of emailed CCA subject to public inspection is 26.
- No emailed CCA were withheld because the taxpayer to whom the email relates could not be identified or notified of the intention to disclose, as required by 26 U.S.C. § 6110(f)(1).

This annual report is posted in the IRS Freedom of Information, Electronic Reading Room, <https://www.irs.gov/privacy-disclosure/foia-library>, under the heading of Program Plans & Reports, Emailed CCA Reports tab.