

Annual Report Regarding Emailed Chief Counsel Advice

Office of Chief Counsel Internal Revenue Service

March 31, 2011

Emails containing legal advice that lawyers in the Office of Chief Counsel send to Office of 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 time period, January 1, 2010 through December 31, 2010.¹

- The number of emailed CCA sent during the reporting period is 7,934.
- The number of emailed CCA excluded from public inspection is 1,233. 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, prefiling 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 6,219. 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 482.²
- 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 will be posted in the electronic Freedom of Information Act reading room, www.irs.gov/foia.

¹ The first report, issued on March 31, 2010, covered the initial eighteen-month period between July 1, 2008 and December 31, 2009.

² 481 emailed CCA have already been made available for public inspection. One additional emailed CCA is expected to be released on April 8, 2011, subject to the taxpayer notification procedures required by 26 U.S.C. § 6110(f).