



# **CCA Check**

New Attorney Orientation  
CC:PA



# What is CCA?

## Chief Counsel Advice - I.R.C. § 6110(i)

- written advice or instruction
- by a national office component,
- sent to field employees of the IRS or Counsel, that:
  - (1) conveys a **legal interpretation** of a *revenue* provision;
  - (2) conveys a Service or Counsel **policy or position** concerning a *revenue* provision; or
  - (3) conveys a **legal interpretation** of state, foreign, or federal law relating to the assessment or collection of *tax*.

# Background of CCA Check

*Tax Analysts v. IRS*, 495 F.3d 676 (D.C. Cir. 2007).

## What is CCA Check?

- CCA Check is an add-on feature to Outlook (Counsel's email system).
- CCA Check Is Triggered By Email From Qualifying Sender To Qualifying Recipient

## Who are qualifying senders/recipients?

- Qualifying senders--Associate Offices, HQ office of Division Counsel, HQ office of Associate/Division Counsel
- Qualifying recipients--Field Counsel, Field IRS personnel
  - Not triggered by email to Treasury, to DOJ, to other email addresses.
  - Dialog box will ask you to distinguish between HQ IRS and Field IRS personnel.

## Why is CCA Check important?

- CCA Check is designed to help **you** comply with federal law

# CCA Check: Question One

Original Message **Questions** Review Answers Attachments

Incomplete **OK** **Cancel**

Please answer these questions to determine whether your email message must be released under section 6110.

Does this message convey an (1) interpretation of a [revenue provision](#); (2) IRS or Counsel position or policy concerning a [revenue provision](#); or (3) interpretation of [any law](#) relating to the assessment or collection of any tax liability?

Messages with the following content are often misidentified as CCA, and you should select no if your message:

- Seeks comments on [published guidance](#)
- Provides advice on judicial rules of procedure or evidence
- Only acknowledges receipt or provides [preliminary advice](#)
- Asks for clarification or additional facts
- Only provides a link to or a copy of publicly available information, such as a Code section, court opinion, or a published regulation
- Attaches a redlined IRS document without any explanation of the reasons for any substantive revisions to the draft document, either in the message or the attached document
- Transmits a formal Chief Counsel advice memorandum to the requester.

Yes

No

# CCA Check: Not CCA

Original Message **Questions** Review Answers Attachments Incomplete **OK** **Cancel**

Please answer these questions to determine whether your email message must be released under section 6110.

Does this message convey an (1) interpretation of a [revenue provision](#); (2) IRS or Counsel position or policy concerning a [revenue provision](#); or (3) interpretation of [any law](#) relating to the assessment or collection of any tax liability?

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- Only provides a link to or a copy of publicly available information, such as a Code section, court opinion, or a published regulation
- Attaches a redlined IRS document without any explanation of the reasons for any substantive revisions to the draft document, either in the message or the attached document
- Transmits a formal Chief Counsel advice memorandum to the requester.

Yes  No

# CCA Check: Question Two

Original Message **Questions** Review Answers Attachments Incomplete **OK** **Cancel**

Please answer these questions to determine whether your email message must be released under section 6110.

Does this message convey an (1) interpretation of a [revenue provision](#); (2) IRS or Counsel position or policy concerning a [revenue provision](#); or (3) interpretation of [any law](#) relating to the assessment or collection of any tax liability?

Messages with the following content are often misidentified as CCA, and you should select no if your message:

- Seeks comments on [published guidance](#)
- Provides advice on judicial rules of procedure or evidence
- Only acknowledges receipt or provides [preliminary advice](#)
- Asks for clarification or additional facts
- Only provides a link to or a copy of publicly available information, such as a Code section, court opinion, or a published regulation
- Attaches a redlined IRS document without any explanation of the reasons for any substantive revisions to the draft document, either in the message or the attached document
- Transmits a formal Chief Counsel advice memorandum to the requester.

Yes  No

**A message is CCA if it is sent to a member of a [field component of Counsel or the IRS](#). Is this message sent to a member of a Field component?**

Yes  No

# CCA Check: Question Three

Yes  No

A message is CCA if it is sent to a member of a [field component of Counsel or the IRS](#). Is this message sent to a member of a Field component?

Yes  No

A CCA is not made available for public inspection in three contexts. Does this message arise in any of these contexts?

Yes. The CCA arises out of a [civil fraud](#) or criminal investigation, or a jeopardy or termination assessment.

If so, does this message concern a grand jury matter?

Yes  No

Yes. The CCA arises out of a request for or the negotiation of an APA, PFA, or any other 7121 closing agreement (whether such agreement was executed or not).

Yes. The CCA contains tax convention information as defined in section 6105.

No

# CCA Check: Question Four

Yes. The CCA arises out of a [civil fraud](#) or criminal investigation, or a jeopardy or termination assessment.

If so, does this message concern a grand jury matter?

Yes  No

Yes. The CCA arises out of a request for or the negotiation of an APA, PFA, or any other 7121 closing agreement (whether such agreement was executed or not).

Yes. The CCA contains tax convention information as defined in section 6105.

No

A CCA that involves a matter that is subject to the work product doctrine or is otherwise privileged in its entirety is not released for public inspection. Is this message prepared in any of the following contexts? Check all that apply.

Yes. This message was prepared in anticipation of litigation, such that the [work product doctrine](#), as the Office has defined it, applies.

Yes. This message is limited only to [strategic advice](#), such that it is a confidential [attorney-client communication](#), which is privileged.

Yes. Another [FOIA exemption](#), such as the exemption for law enforcement records, supports withholding the CCA in its entirety.

Unless the work product doctrine is claimed because the case is docketed in court, or your message consists only of strategic advice, please describe the reason(s) the message should be withheld in its entirety:

No

# CCA Check Summary

Yes + Yes + No + No = PUBLICATION

Remember: CCA that is to be published must be “submitted” through Documentum.

# CCA Check: CCA Release

The screenshot shows the Microsoft Word interface with a custom toolbar. The toolbar includes the following elements:

- File menu
- Home, Insert, Page Layout, References, Mailings, Review, View, Add-Ins, Acrobat, SecureZIP, Design tabs
- Resources section with a 'Browse' button and a search field
- Clear, Search, Get, Check, Link, H, Load, and other icons
- Legend, Confidential, Privileged, Unredact, Show, Purge, PDF, and Submit buttons

Below the toolbar, a custom toolbar contains the following fields:

- ID: CCA\_2015090914364907
- UILC: [XX.XX-XX, XXX.XX-XX]
- [Third Party Communication: Date of Communication: Month DD, YYYY]

The email header information is as follows:

**From:** Trissell Teresa D  
**Sent:** Wednesday, September 09, 2015 2:36:49 PM  
**To:** test@irs.gov  
**Cc:**  
**Bcc:**  
**Subject:** legal advice

Legal advice

Teresa Dondlinger Trissell

# CCA Check: Questions?

