

ID: CCA-101664-09

Number: **201024046**

Office:

Release Date: 6/18/2010

UILC: 7430.00-00

From:

Sent: Thursday, October 16, 2008 6:45 PM

To:

Cc:

Subject: RE: more on 7430 and audit recon

Just got off the phone with [REDACTED], special counsel in (a
division within counsel HQ with subject matter jurisdiction over 7430).

[REDACTED]. He indicated that IRS rarely receives requests for administrative costs. Most are handled by the Appeals office because the administrative proceeding date is the **earlier** of the date of the receipt by the tp of the notice of the decision of the office of appeals or the date of the notice of deficiency. So where the appeals office has some experience in handling these requests, it is very likely that the personnel in audit reconsideration may have never seen one and may need to seek counsel advice.

As to the trigger date, [REDACTED] agreed that the 90 days will **likely** begin with the last correspondence coming from IRS resolving the final adjustments and interest dispute, not the RAR. [REDACTED]

[REDACTED] If as you believe, IRS will not be issuing anything and your letter will convey the final outcome, then we agree that letter is the document most likely to trigger the 90-day period. It is really IRS's obligation to notify the tp of the final outcome. You do not have the delegated authority to make any of those determinations so it seems very odd that TAS correspondence would be the only notification to the taxpayer.

I am available to discuss further on Friday (I have meetings from 9:30 to 11:30 and 2 to 3). Or perhaps I will see you at the Leadership Conference next week. [REDACTED]
[REDACTED]