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**From:**

**Sent:** Tuesday, April 05, 2011 12:10 PM

**To:**

**Cc:**

**Subject:** FW: Request for advice for assignment

My opinion is that your conclusion may be correct, but not for the reasons you've provided.

IRC 6330(c)(1) requires that the Appeals officer obtain verification that "the requirements of any applicable law or administrative procedure have been met." Obviously, this verification cannot occur unless the IRS was in fact in compliance with all applicable requirements. The position of the Office of Chief Counsel, as expressed in Chief Counsel Notice CC-2009-10 (cancelled May 15, 2009), is that "administrative procedures" include procedures required by the IRM. See *Trout v. Commissioner*, 131 T.C. No.16 (concurring opinion); IRS SCA 200112004 (2001). Thus, although there does not appear to be judicial authority expressly holding that section 6330(c)(1) requires verification of procedures required by the IRM, I agree with the interpretation that IRM procedures are included in those that must be verified.



Please feel free to call or e-mail me if you would like to discuss this.