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From:

Sent: Thursday, August 30, 2012 10:44 AM

To:

Cc:

Subject: FW: Injunctive Relief Question

Hi

Your email has been forwarded to me to answer-- handles these issues (injunctions under 7402(a) for unpaid employment taxes). There is certainly no dollar threshold that chief counsel applies in reviewing these employment tax cases, and it is not necessary for the taxpayer to have operated more than one entity. I am aware of no dollar threshold that RO's apply, or any requirement that the taxpayer have opened and closed businesses, and if there were such requirements I believe I would have heard about them. It's a case-by-case determination. The dollar amounts we've seen (in reviewing the referral letters to DOJ) are always quite substantial, but there is no focus on the amount *per quarter*--it's the total amount that everyone focuses on.

For the record, though, the version of IRM 5.17.4.17.1 that quotes is no longer current. As of 1/18/2012 it says

**5.17.4.17.1 Standards for Injunctive Relief under IRC §
(08/01/2010) 7402(a)
(01/18/2012)**

1. An interim guidance memo was issued December 9, 2011 stating that effective January 1, 2012 monthly filing and special deposit procedures will become obsolete. See SBSE-05-1211-090.

I attach a copy of that memo.

[REDACTED]

Let me know if this doesn't answer your question or you have more.

ATTACHMENT 1 [REDACTED]