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**From:** [REDACTED]  
**Sent:** Thursday, September 08, 2016 12:03:40 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** advice re: 7605(b) and repetitive audits for

Thanks for your patience while I coordinated with the section 7605 experts in Counsel. It is Counsel's position that there has been no violation of law with respect to these taxpayers regarding the number of times their returns have been looked at over the years. Below are the facts upon which Counsel relied in reaching this conclusion:

[REDACTED]

Based on Rev. Proc. 2005-32, "looking at a tax return" (i.e., surveying it) is not an examination. Thus, while these taxpayers have had their returns routinely looked at, many of the tax returns were not in fact audited. And the repetitive audit procedures in IRM 4.10.2.13 only apply to individual returns without a Schedule C or Schedule F.

Again, I appreciate your patience while Counsel took a close look at the facts of this case. Please let me know if you have any questions.