

ID: CCA_2022020308003204

[Third Party Communication:

UILC: 7602.00-00

Date of Communication: Month DD, YYYY]

Number: **202230008**

Release Date: 7/29/2022

From: [REDACTED]

Sent: Thursday, February 3, 2022 8:00:32 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Third Party Contact Question

The RA should issue a new letter 3164 listing both periods, but certainly one listing the 2019 year, if the RA wishes to pursue summons enforcement.

Per IRC section 7602(c):

(c) Notice of contact of third parties.

(1) General notice . An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer unless such contact occurs during a period (not greater than 1 year) which is specified in a notice which—

(A) informs the taxpayer that contacts with persons other than the taxpayer are intended to be made during such period, and

(B) except as otherwise provided by the Secretary, is provided to the taxpayer not later than 45 days before the beginning of such period.

Nothing in the preceding sentence shall prevent the **issuance of notices to the same taxpayer with respect to the same tax liability with periods specified therein that**, in the aggregate, exceed 1 year. A notice shall not be issued under this paragraph unless there is an intent at the time such notice is issued to contact persons other than the taxpayer during the period specified in such notice. The preceding sentence shall not prevent the issuance of a notice if the requirement of such sentence is met on the basis of the assumption that the information sought to be obtained by such contact will not be obtained by other means before such contact.

Because of the flush language in IRC section 7602(c), the notices of 3rd party contact must contain the tax periods, I do not think the Powell requirements would be deemed met and do not think a Court would enforce the summons. The flush language is meant to clarify that the IRS can send out successive notices for the same tax periods, but it also implicitly requires the tax period in all of the 3rd party contact notices. This makes sense---taxpayers could have different representatives and different potential 3rd party contacts for different tax periods—therefore notice for one tax period does not cover notice for another period.

Take care,

Nancy C. Carver

Pronouns: she, her, hers

IRS, Office of Chief Counsel |

Special Counsel | SBSE Counsel HQ | CC:SB |

Denver, Colorado | (Mountain Time) |

[\[Mention was removed\]](#) | Office (720) 956-4011 |

Program Areas: Estate and Gift, Whistleblower, Excise, etc.