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From: [REDACTED]

Sent: Thursday, May 12, 2022 12:44:10 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: TAM Request Procedures

Good morning,

This is in response to your question regarding the procedure for requesting Technical Advice Memoranda.

No, Appeals does not need to contact the National Office directly when seeking a Technical Advice Memorandum (TAM), indeed it should start with the local field counsel office instead. There is no “non-docketed” versus “docketed” distinction that Appeals should be making when it looks to the source of where to obtain its legal advice.

Rev. Proc. 2022-2 sets forth guidance on TAM procedures. Appeals must coordinate requests for TAMs with field counsel. See Rev. Proc. 2022-2. The field counsel with whom the TAM request was coordinated is responsible for submitting the request to the Associate office. Rev. Proc. 2022-2 section 7.07. The procedures for requesting a TAM under Rev. Proc. 2022-2 are also discussed in IRM 8.6.3.2, *Request for a Technical Advice Memorandum (TAM)*.

Please let me know if you have any further questions. Thank you.

[REDACTED]