



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

JAN 24 2000

MEMORANDUM FOR CHERYL HARSKOWITCH
OFFICE OF THE NATIONAL TAXPAYER ADVOCATE
CUSTOMER ACCOUNT OPERATIONS
C:TA:CAO

FROM:

Carol A. Campbell *CAC*
Technical Assistant to the Counsel to the National Taxpayer
Advocate
CC:NTA

SUBJECT:

██████████ Rescinding a Seizure

You requested our review of the facts of this case and the opinion provided by District Counsel, Northern California District regarding legal remedies available to assist this taxpayer. In short, ██████████ purchased property at an IRS tax sale. The taxpayer from whom the property was seized has successfully challenged in state court ██████████ interest in the property, based upon allegations of improper procedure by the Service. The state court has entered a judgment in favor of the taxpayer and ██████████ is seeking relief from the Service.

We have reviewed the documents provided and have discussed the case with district counsel. District counsel has also discussed the case with the General Litigation Division, here in the National Office. All parties are in agreement that this case presents an unfortunate circumstance and that the state court decision is wrong. As a legal matter, however, ██████████ does not have a claim against the Service and the Service has no legal mechanism for providing monetary relief to ██████████. The memorandum from district counsel correctly states that tax sale purchasers take property without recourse against the United States. Treas. Reg. § 301.6335-1(c)(5)(iii).

If you have questions or need additional information, please advise.

PMTA: 00343