

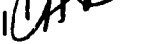


OFFICE OF
CHIEF COUNSEL

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

APR 19 2000

MEMORANDUM FOR CHERYL HARSKOWITCH
DIRECTOR, TAXPAYER ACCOUNT OPERATIONS
C:TA:TAO

FROM: Carol A. Campbell 
Technical Advisor to the Counsel to the National Taxpayer
Advocate
CC:NTA

SUBJECT: Form 911 and Third Party Contacts

As there seems to be some confusion surrounding the use of the third party contact waiver language included on the face of the revised Form 911 - Application for Taxpayer Assistance Order, the purpose of this memorandum is simply to provide clarification.

The third party contact waiver language was added to the revised Form 911 so that taxpayer advocates dealing with taxpayers in emergency situations could be authorized to contact the third parties when necessary to determine and/or address the problems of the presenting taxpayer. This waiver, once signed by the taxpayer obviates the need to provide advance notice of contacts with persons other than the taxpayer, as required by I.R.C. § 7602(c). The waiver language was developed for the Application for Taxpayer Assistance Order under the assumption that Form 911 would be completed by taxpayers in exigent circumstances.

It has subsequently come to our attention that Form 911 will be completed not only by taxpayers in urgent need of relief, but will also be completed by Taxpayer Advocate Service ("TAS") personnel to record all TAS contacts with or assistance provided to taxpayers. It is important, therefore, that TAS personnel understand that when an Application for Taxpayer Assistance Order, Form 911 is completed and the taxpayer ***does not require immediate assistance, i.e.,*** there is sufficient time to provide advance notice to the taxpayer of third party contacts without creating additional harm or hardship for the taxpayer, then the established third party contact procedures must be applied. The TAS should not attempt to secure the taxpayer's signature on Form 911 as a means of supplanting established third party contact procedures. Additionally, the TAS should not rely on the taxpayer's oral or written waiver of those requirements in any instance where advance notice

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can be provided to the taxpayer of third party contacts without creating delays that will cause injury or hardship to the taxpayer.

Absent immediate necessity or exigent circumstances, the third party contact waiver language was not intended to provide a different rule for the TAS than is applicable to the rest of the Internal Revenue Service with respect to the requirements of section 7602(c).

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