

 Subject: Code § 523(a)(1)(C)
 Cancellation Date: May 31, 1999

 Effective immediately, letters requesting the Tax Division to defend or file an action asserting willful evasion under section 523(a)(1)(C) of the Bankruptcy Code no longer in the tax Division to defend or file and the tax Division to defend or file and the tax Division to defend or file and ta

asserting willful evasion under section 523(a)(1)(C) of the Bankruptcy Code no longer need to be prereviewed by the National Office. Pursuant to an agreement among the Tax Division of the Department of Justice, General Litigation, and the Assistant Regional Counsel (General Litigation), these letters will be reviewed at the regional level. Government appeals or defense of appeals from the bankruptcy court to either a district court or a Bankruptcy Appellate Panel (BAP) must be coordinated with the appropriate General Litigation Division branch.

CCDM (34)613:(2)(m)(8) will be modified accordingly and printed in the next update to CCDM(34)000.

/s/ ELIOT D. FIELDING Associate Chief Counsel (Enforcement Litigation)

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