

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

N(34)(15)00-2b

February 9, 1998

Subject: CASE-GL Procedures                      Cancellation Date: August 8, 1998

CCDM (34)(15) requires the completion of certain dollar fields and issue codes for specified cases in the General Litigation computer tracking system (now CASE-GL, formerly GLCATS.) The purpose of this Notice is to announce changes to CCDM (34)(15).

CCDM (34)(15) will continue to require that, in specified cases, dollar amounts will be entered in the GL-CASE Processing screen for Amounts in Dispute and Amounts Approved for all bankruptcy categories; nonbankruptcy insolvencies; decedents and incompetents; judgments; foreclosures; fraudulent conveyance and transferee liabilities; levies; wrongful levies; jeopardies and terminations. For all suits instituted on/or after October 1, 1997, these dollar fields shall also be completed for:

- (1) Suits under I.R.C. § 7432, 7433 and 7435; and
- (2) Levy enforcement suits in which the 50% penalty is sought.

Additionally, the Information Management Policy Board (IMPB) recently completed a review of the mandatory dollar fields in CASE as part of its attempt to eliminate unnecessary mandatory fields. As a result of the review, the "amount protected" field will no longer be a mandatory field (do not enter 999 in this field; simply leave the field blank).

For cases opened on/after or pending as of October 1, 1997, the following issues will be input:

- (1) 09.08.00-00 BANK. CODE CASES: Automatic Stay (Sec. 362) - (Violations by IRS);
- (2) 09.11.07A BCC: Chapter 11 (Reorganization): Liquidating trusts (Collection Tax Avoidance);

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(3) 09.37.00 BCC: Returns by trustee, debtor in possession or debtor (When duty to file);

(4) 20.02.01-00 DAMAGES, SUITS FOR: Against U.S.: Failure to release lien (§ 7432);

(5) 20.02.03-00 DAMAGES, SUITS FOR: Against U.S.: Unauthorized collection (§ 7433);

(6) 20.02.05-00 DAMAGES, SUITS FOR: Against U.S.: Unauthorized enticement (§ 7435);

(7) 50.30.10-00 LEVY SALE - Notice - (Lack of notice as due process problem);

(8) 50.30.11-00 LEVY SALE - Procedures (Perishables); and

(9) 09.15.05.00 BCC: Collection of tax, Injunction against (Discharged taxes).

All issues previously required are no longer required. These issues are mandatory only for cases where the issue fits within the definition as modified in the parenthetical statement following the issue description. For example, the 09.08.00-00 issue code is mandatory only in those cases where the debtor or trustee alleges the Service violated the automatic stay. It is NOT mandatory for other automatic stay cases, i.e., when the Service is moving to lift the stay.

The contents of this notice will be incorporated into CCDM (34)(15) in the near future. In the meantime pen-and-ink changes should be made to the chapter to reflect this Notice.

/s/ Dominic Paris for  
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