Department of the Treasury

Internal Revenue Service

Office of Chief Counsel



May 22, 2001

National Office Review Required

Subject: for All Excise Tax Defense Letters Cancellation Date: May 22, 2002

The purpose of this Notice is to remind Chief Counsel attorneys that all refund cases involving excise taxes are to be classified Standard and all defense letters classified Standard must be reviewed by the National Office. See CCDM 35.18.4.3(1)j and 35.18.3.1. The Chief Counsel Desk Guide (CCDG) provides that the classification and review provisions in the CCDM apply post-reorganization. See CCDG Ch. 9C, p. 14 and Ex. 9-7, p. 9 for LMSB and CCDG Ch. 10C, p. 11 and Ex. 10-3, p. 13 for SBSE. The complexity of excise tax issues necessitates coordination with the National Office, particularly because the cases often have an industry-wide effect. Defense letters classified Standard are due for review at the National Office processing office 10 days before their Justice Department due date. See CCDM 35.18.1.3 and CCDG Ex. 18-3d, p. 3.

In the National Office, excise taxes in chapters 31, 32, 33, 35, 36 subchapters B and D, 38, and 40 of the Internal Revenue Code are under the jurisdiction of the Associate Chief Counsel (Passthroughs and Special Industries). Any questions should be directed to Bernard H. Weberman of Branch 8 at (202) 622-3130.

Paul F. Kugler
Associate Chief Counsel
(Passthroughs and Special Industries)

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