



SMALL BUSINESS/Self-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

August 11, 2025

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Impacted IRMs: 4.2.1, 4.8.8, 4.10.2

MEMORANDUM FOR: AREA DIRECTORS, SB/SE FIELD EXAMINATION  
LB&I PRACTICE AREA DIRECTORS  
DEPUTY CHIEF, TAXPAYER SERVICES

FROM: Heather J. Yocum /s/ *Heather J. Yocum*  
Director, Examination Field and Campus Policy

SUBJECT: Interim Guidance on Requesting Counsel Advice

**Purpose:** This memorandum provides interim guidance for requesting counsel advice until IRM 4.2.1, *General Examination Information*; IRM 4.8.8, *Miscellaneous Responsibilities*; and IRM 4.10.2, *Pre-Contact Responsibilities*, are published. Please ensure this information is distributed to all affected employees within your organization.

**Procedural Change:** See Attachments 1 and 2 for procedural changes.

**Effect on Other Documents:** This guidance is effective immediately and will be incorporated into the impacted IRMs listed above by a date not to exceed two years from the date of this memorandum.

**Contact:** Ronald Zarriello, Program Manager, Examination Field and Campus Policy, Field Exam General Processes.

**Attachments:**

Attachment 1 – IRM 4.2.1

Attachment 2 – IRM 4.8.8

Attachment 3 – IRM 4.10.2

Distribution: IRS.gov

## **Attachment 1 – IRM 4.2.1**

### **IRM 4.2.1.X**

#### **Area Counsel Advice**

- (1) Area counsel provides advice to examiners through consultation or by memorandum.
- (2) Examples of assistance examiners and Technical Services reviewers may request from Area Counsel include:
  - Meaning, enforceability, and effect of legal terms in a contract.
  - Application of state laws to the elements of a contract.
  - Application of state laws to property interests.
  - Information regarding applicable state statutes, which relate to corporate existence and the status of transferee assets.
  - Review of a case to ascertain favorable points, factual weaknesses, and/or adverse circumstances to determine whether the IRS's position would be fairly presented in court.
  - Evaluation of primary or secondary evidence in a case, that is useful in litigation.
  - Documentation of evidence.
  - Review of proposed statutory notices of deficiency under the provisions of IRM 4.8.9.10.2, *Area Counsel Review*.
  - Advice related to the issuance and enforcement of summons per IRM 25.5.10.4.3, *Examination*.

#### **IRM 4.2.1.X.1**

##### **Procedures for Examiners to Request Area Counsel Advice**

- (1) Prior to seeking Area Counsel advice, the examiner must:
  - Sufficiently research the issue in question.
  - Discuss the issue with their manager who **MUST** ensure the facts are developed and documented to the extent possible.

See Chief Counsel Directives Manual (CCDM) 33.1.1.2, *Role of Field Counsel in Providing Legal Advice*.

- (2) Examiners should submit requests for Area Counsel advice through the Litigation & Advisory Division Assistance Request Portal. Alternatively, examiners may contact Counsel via email or telephone.
- (3) Examiners may refer to My L&A Counsel Connection to find common resources for additional assistance.

## **IRM 4.2.1.X.2**

### **Procedures for Examiners to Request Chief Counsel Advice**

- (1) Chief Counsel advice (CCA) is written advice or instruction prepared by the Associate Chief Counsel that conveys any legal interpretation of a revenue provision, any IRS or Office of Chief Counsel position, or policy concerning a revenue provision, or any legal interpretation of State law, foreign law or other Federal law relating to the assessment or collection of any liability under a revenue provision. It includes both taxpayer specific and nontaxpayer specific advice. See CCDM 33.1.3.1.1, *Definition of Chief Counsel Advice*; CCDM 33.1.1.3, *Role of Associate Chief Counsel in Providing Legal Advice*; and IRC 6110(i)(1)(A), *Chief Counsel advice defined*.

**Caution:** As with other forms of written determinations, CCA does not represent official rulings or positions of the IRS and may not be referenced in other documents as precedent. See IRC 6110(k)(3), *Precedential Status*.

- (2) Examiners should contact their Area Counsel through the Litigation & Advisory Division Assistance Request Portal. Alternatively, examiners may contact Counsel via email or telephone to request Chief Counsel advice. See IRM 4.2.1.X.1, *Procedures for Examiners to Request Area Counsel Advice*.

**Note:** The request should have, to the extent possible, fully developed and documented factual information, and adequate research performed (see IRM 4.2.1.X.1(1)). Area Counsel reviews the request to ensure the issue warrants Chief Counsel involvement.

- (3) If it is determined that CCA is needed, Area Counsel will forward the request to the appropriate Associate Chief Counsel office.

## **Attachment 2 – IRM 4.8.8**

### **4.8.8.12**

#### **Formal and Informal Technical Assistance**

- (1) Examiners and taxpayers request advice regarding interpretation and proper application of the IRC and related regulations for a specific set of facts for which they want an authoritative response.
- (2) Technical Services prepares responses to inquiries of a technical or procedural nature received from taxpayers (see IRM 4.8.8.12.2.1, *Determination Letters*, IRM 4.8.8.12.2.2, *Information Letter*, and IRM 4.8.8.12.2.3, *Letter Ruling*.) Technical Services also responds to requests from within the IRS for technical and procedural guidance.
- (3) The first revenue procedure of each year (e.g., Rev. Proc. 2025-1) provides the conditions under which the IRS will rule or issue an opinion regarding the application of tax law to a taxpayer's factual situation. This revenue procedure also sets forth the procedures taxpayers must follow when requesting an information letter or determination letter.
- (4) The second revenue procedure of each year (e.g., Rev. Proc. 2025-2) provides the conditions under which the IRS will issue formal technical advice regarding the application of tax law to a specific taxpayer's factual situation. This revenue procedure also sets forth procedures both taxpayers and IRS employees must follow when requesting technical advice.
- (5) Technical Services becomes involved either in issuing an information letter or determination letter, or in forwarding a request for technical advice.

### **4.8.8.12.1**

#### **Requests for Advice from Examiners**

- (1) Examiners or group managers may informally request assistance from Technical Services. Reviewers should encourage open communication and resolution of a problem with minimal managerial involvement.

### **IRM 4.8.8.12.1.1**

#### **Advice from Area Counsel**

- (1) Reviewers may request advice from Area Counsel through the Litigation & Advisory Division Assistance Request Portal (see IRM 4.2.1.X.1, *Procedures for Examiners to Request Area Counsel Advice*).

#### **IRM 4.8.8.12.1.2**

##### **Advice from Chief Counsel**

- (1) Reviewers must follow the procedures in IRM 4.2.1.X.2, *Procedures for Examiners to Request Chief Counsel Advice*, to request Chief Counsel advice (CCA).

**Caution:** As with other forms of written determinations, CCA does not represent official rulings or positions of the IRS and may not be referenced in other documents as precedent. See IRC 6110(k)(3), *Precedential Status*.

#### **4.8.8.17**

##### **Appeals Liaison**

- (1) The Appeals liaison is responsible for receiving cases returned to Examination from Appeals.

#### **4.8.8.17.3**

##### **Advice from Area Counsel**

- (1) Removed

- (2) Removed

## **Attachment 3 – IRM 4.10.2**

### **4.10.2.7.5.2**

#### **Referrals Made Outside of SRS**

- (1) Referrals made outside of Specialist Referral System (SRS) will be prepared to request specialist services or other support not available using the SRS. For example, Area Counsel assistance, Tax Exempt Government Entities (TEGE), etc.
- (2) Requests for Chief Counsel advice (CCA) should be directed to the group's Area Counsel point of contact. See IRM 4.2.1.X.2, *Procedures for Examiners to Request Chief Counsel Advice*.
- (3) If the case has indications of fraud, the examiner will discuss the facts with their group manager and contact a fraud enforcement advisor (FEA) if the manager concurs. If the FEA agrees that there are sufficient indicators to warrant fraud development, the examiner will complete Form 11661, *Fraud Development Recommendation – Examination*. All parties will follow the fraud development procedures prescribed in IRM 25.1.2, *Recognizing and Developing Fraud*.
- (4) Use Form 4632-A, *Employee Plans Referral Checklist*, when reviewing the pension plan Form 5500 series returns and see IRM 4.10.5.11, *Pension Plan Returns*, for additional information. If an examiner needs specialized assistance from TEGE, the examiner should submit a request for specialist assistance through the SRS. A copy of the Form 5500 series return, and a copy of the latest IRS determination letter, plan document and adoption agreement (if applicable) should accompany the case referral.
- (5) When an examination of a Joint Committee (JC) case is complete, examiners must request JC review through the Joint Committee Review SharePoint Referral Portal.

**Reminder:** Requests for a tax computation specialist (TCS) are made on the SRS, see IRM 4.10.2.7.5.1, *Specialist Referral System (SRS) - Online Referrals*.