

MEMO# 12588

September 13, 2000

IRS ANNOUNCES COMPREHENSIVE CASE RESOLUTION PILOT PROGRAM

[12588] September 13, 2000 TO: TAX COMMITTEE No. 39-00 RE: IRS ANNOUNCES COMPREHENSIVE CASE RESOLUTION PILOT PROGRAM The Internal Revenue Service ("IRS") has announced¹ its Comprehensive Case Resolution ("CCR") Pilot Program, through which large business taxpayers may request expedited resolution of disputed issues in all years open under examination by the Large and Mid-Size Business Division ("LMSB"), in Appeals, and in docketed status before the United States Tax Court. Jointly administered by LMSB, Appeals, and Office of Chief Counsel (where relevant), the CCR program's stated purpose is to enable taxpayers and the IRS to work cooperatively to resolve all open issues on all open years currently or previously under examination. In the pilot phase, the CCR program is available to large businesses that currently have at least one open year under a "substantially complete" Coordinated Examination and at least one prior year in Appeals (including docketed cases currently under Appeals' jurisdiction). The resolution process under the CCR program will be the taxpayer's formal administrative appeal for the LMSB years, with a target of closing all years within six to twelve months. Notice 2000-43 states that "if agreement cannot be reached using this process, Appeals will not again consider the unagreed issues from the years under examination by LMSB." Taxpayers interested in participating in the pilot CCR program may contact their Team Manager or the CCR Pilot Coordinator to discuss their suitability for the program. Applications will be solicited through September 29, 2000, and the IRS will select participants through October 31, 2000. Participants in the pilot phase of the CCR program will be asked to participate in an evaluation process. Naomi Gendler Camper Assistant Counsel Attachment Attachment (in .pdf format) 1 See Notice 2000-43, attached. 2