

Part IV - Items of General Interest

Chief Counsel Advice Available for Public Inspection

Announcement 99-4

The Internal Revenue Service will soon begin to make certain documents, called "Chief Counsel Advice" available for public inspection. Under section 6110(i)(1) of the Internal Revenue Code, Chief Counsel Advice is written advice or instruction that conveys legal interpretations or positions of the Service or the Office of Chief Counsel concerning existing or former revenue provisions. Chief Counsel Advice is written by any national office component of the Office of Chief Counsel to Chief Counsel field offices or Service field offices. Chief Counsel Advice are not definitive statements of Service position, and may not be used or cited as precedent in resolving cases, but access will provide taxpayers with the views of personnel of the Office of Chief Counsel as to current tax issues.

Some of these Chief Counsel Advice documents will relate to tax issues of specific taxpayers; however, the release process will ensure that the public availability of Chief Counsel Advice will not violate taxpayer privacy. Pursuant to section 6110(c)(1) and (i)(4)(B) of the Code, after a document that constitutes Chief Counsel Advice has been issued to the field, the taxpayer will be contacted by the Service and will be provided an opportunity to help the Service locate and delete from the document, information that might identify the taxpayer. This will occur prior to the document being made available to the public.

Prior to the release of the document to the public and prior to the contact with

any particular taxpayer involved, Congress has authorized the Service to remove other types of information that are exempt from public disclosure under the Freedom of Information Act (FOIA). See section 6110(i)(3)(B). These deletions will be made only if necessary to protect information that might jeopardize an ongoing controversy or that would be harmful to other interests specified in the FOIA. After the document has been made available to the public, the correctness of the deletion of this information from the document can be challenged under existing disclosure rules.

Documents released under this process will be found in the Freedom of Information Reading Room, 1111 Constitution Ave., N.W., Washington, DC 20224, where they can be read and copied by the public.

Because no nontaxpayer specific Chief Counsel Advice was issued between October 20, 1998, and November 9, 1998, no documents will be available before the week of January 4, 1999. Thereafter, newly issued documents will be released on a weekly basis. Beginning February 1, 1999, Chief Counsel Advice will also be made available to the public by posting them weekly on the IRS public Internet site at <http://www.irs.ustreas.gov/prod/news/efoia/index.html>.

Also beginning February 1, 1999, the Service anticipates making technical advice memoranda and private letter rulings available electronically on its Internet site. These documents have previously been released only in paper medium.

In addition, beginning in 1999, the Service will also start releasing to the public certain Chief Counsel Advice that had been issued in prior years. The Office of Chief Counsel has begun the preparation of these documents for release. Prior to release of documents which were prepared with respect to tax issues of a particular taxpayer, the

Service will contact the taxpayer and provide an opportunity to assist the Service in deleting information that might identify the taxpayer.

The principal author of this announcement is Andrea Tucker of the Office of Associate Chief Counsel (Domestic). For further information regarding this announcement contact Ms. Tucker on (202) 622-4540 (not a toll-free call).