

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2007-014

June 18, 2007

**Subject:** Contact Information for Obtaining  
Section 6020(b) Returns

**Cancel Date:** Effective until further  
notice

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## Purpose

This Notice updates and modifies Notice CC-2007-005, Litigating Position for Returns Prepared under Section 6020(b), issued February 4, 2007, regarding the Service's litigating position and the procedures to be followed in Tax Court cases in which the section 6651(a)(2) addition to tax has been determined on the basis of a substitute for return. Notice CC-2007-005 lists Service telephone numbers to call to obtain a copy of an Automated Substitute for Return (known as a section 6020(b) ASFR Certification). This Notice updates those telephone numbers and provides more detailed information on obtaining documentation for section 6020(b) returns from the campuses when the documentation is not in the administrative file.

## Background

As explained in Notice CC-2007-005, the Service prepares two types of section 6020(b) returns: (1) Forms 13496, and (2) ASFR Certifications. Both the Form 13496 (when packaged with Forms 4549 and 886-A) and the ASFR Certification (with accompanying 30-day letter) can be a valid section 6020(b) return if they identify the taxpayer's name and TIN and contain adequate information to compute the taxpayer's tax liability. See Temp. Treas. Reg. §301.6020-1T; Notice CC-2007-005. To meet the burden of production with respect to the section 6651(a)(2) addition to tax for a non-filer, the ASFR Certification or Form 13496 package that satisfies these elements should be put into evidence. When it is apparent that a section 6020(b) return was prepared (e.g., a transcript of the taxpayer's account shows a TC 150 with \$0.00 assessed), but the section 6020(b) return is missing from the administrative file, all reasonable efforts should be made to obtain the necessary documentation.

## How to Obtain Documentation

### Determine the Type of Return

The contacts for obtaining documentation differ depending on the type of section 6020(b) return involved. The first step is to determine whether an ASFR Certification or a Form 13496 was prepared. The answer will be evident from the administrative file or a transcript of the taxpayer's account. If TC 494 appears on the transcript, an ASFR Certification was most likely,

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but not invariably, prepared (the return could have been incorrectly coded on the account). If the transcript shows "SFR" at the far right on the TC 150 line or shows a TC 420 or 424 followed by "SPCL-PROJ>0277," then a Form 13496 return was prepared.

### ASFR Certifications

ASFR Certifications are generated electronically and archived for seven years. The system on which the returns are stored allows certain Service personnel in any of the campuses that currently prepare ASFR Certifications (Andover, Austin, Brookhaven, and Fresno) to access any archived ASFR Certification.

The three phone numbers listed in Notice CC-2007-005 for Counsel to call to obtain ASFR documentation (the certification and the 30-day letter) are no longer current. After the release of the notice, the responsibilities of contact personnel in the campuses changed. As a result, to obtain an ASFR Certification, Counsel should now contact a Supervisory Tax Examining Assistant at (978) 474-1423 or (978) 474-1392 or a Tax Examining Technician at (559) 454-6598. The employees at these numbers are only able to provide information on ASFR Certifications and do not have access to returns prepared on Form 13496.

### Form 13496 Returns

Forms 13496 are prepared either electronically or manually by Examination personnel. The campus where a return was prepared may be able to provide documentation of the return when all or part of a Form 13496 package is not in the file. Counsel should contact the originating campus, which is designated on the lower right-hand portion of the Form 13496, if available, and by the first two digits of the Document Locator Number on the transcript (a key can be found at page 4-3 of Document 6209, IRS Processing Codes and Information (2007)). Current phone numbers are below:

Atlanta	(678) 530-5632	Cincinnati	(859) 669-2023
Austin	(512) 460-0198	Fresno	(559) 454-6206
Brookhaven	(631) 447-4748	Kansas City	(816) 325-8012 (or -8015)
	or	Memphis	(901) 395-1608
	(631) 654-6134	Philadelphia	(215) 516-3581
	(631) 654-6618	Ogden	(801) 620-2058

Obtaining the documentation, however, could be difficult as well as time-consuming and may not be possible in some cases. Form 13496 documentation is likely to be less readily available than ASFR documentation. If, despite best efforts, the documentation cannot be obtained in time to meet litigation deadlines, the section 6651(a)(2) addition to tax should be conceded.

For further guidance on section 6020(b) returns, please contact Branch 1 or 2 of Procedure & Administration at (202) 622-4910 or (202) 622-4940, respectively.

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/s/  
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