



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
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MEMORANDUM FOR ASSOCIATE DISTRICT COUNSEL, DELAWARE-
MARYLAND DISTRICT CC:SER:DEM:WAS

FROM: Kathryn A. Zuba
Chief, Branch 2 (General Litigation)

SUBJECT: Taxpayer X

LEGEND:
Taxpayer X

This responds to your request of March 2, 1999, for post-issuance review of an advisory opinion you gave the District Director on February 5, 1999. Your memorandum to the District Director follows the pre-issuance Chief Counsel Advice given to you by Branch 1 (General Litigation) regarding this same case on November 20, 1998. The Division's position is unchanged from that given to you on November 20, 1998.

We do not think there is an actual conflict between your advice, given in the context of a converted Chapter 7 case, and new IRM 5.9.9.3.5.(9), which deals with compliance monitoring in a Chapter 11 individual debtor case. However, when the Bankruptcy Handbook is next revised, we will consider whether to make a case to the Service for adding further details in IRM 5.9.6.6.4. regarding the potential issues arising from a conversion. Thank you for bringing this matter to our attention.

Please call the attorney assigned to this case at 202-622-3620 if you require further information.