



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
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MEMORANDUM FOR ASSISTANT DISTRICT COUNSEL,
PENNSYLVANIA DISTRICT, PHILADELPHIA

FROM: Chief, Branch 1
(General Litigation)

SUBJECT:

This responds to your request that we pre-review your memorandum regarding the above subject matter. This document is not to be cited as precedent.

ISSUE:

[REDACTED]

CONCLUSION:

[REDACTED]

FACTS:

The debtors' bankruptcy case was commenced on . Shortly before , the debtors filed their individual income tax returns (Forms 1040) for the years without remittance. On

, the bankruptcy court converted the case to a bankruptcy.

[REDACTED]

LAW AND ANALYSIS

1/

[REDACTED]

1/

[REDACTED]



If you have any further questions, please call the branch.

cc: Assistant Regional Counsel (GL) NER

2/ I.R.C. § 6325(f) (1)(A) provides that a certificate of release shall be conclusive that the lien referred to in such certificate is extinguished.