

Recent Cases Address the IRS's Penalty Approval Procedures

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Section 6751(b) of the tax code requires written approval by an IRS supervisor after an initial determination by an agency employee to assess a penalty on a taxpayer. The broad language of the statute has raised numerous practical questions, including about what constitutes an initial determination and when supervisory approval needs to be obtained. Recent decisions by the Tax Court and the 10th Circuit provide some guidance.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

Mario J. Verdolini

+1 212 450 4969

mario.verdolini@davispolk.com

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