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From: [REDACTED]

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To: [REDACTED]

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Subject: MSJ Administrative Record Question

The question, "should the entire administrative record be submitted to the Court on an MSJ" was raised at the training this week. We had some thoughts that we wanted to share. Given the Court's desire for information in these cases, we generally think that it would be advisable to include the entire administrative record with the MSJ. That said, we recognize that this may not always be the best practice, and we think that the ultimate decision is best left to your discretion. The assigned attorney should evaluate each case based on the facts of the case, the assigned judge, or any other number of factors when determining whether to submit the entire administrative record to the Tax Court. The current procedures in CDP cases are also instructive and provide useful guidance, so we wanted to bring them to your attention so you could share with your attorneys. Of particular note we suggest looking to CCDM 35.4.7.9, *Stipulation of Facts and Submission of Administrative Record in Collection Due Process (CDP) Cases*, and CCDM 35.3.23.8.4, *Declaration*, among the other CDP CCDM sections.

Thank you,