

From: Wilkins William J c

Sent: Friday, September 13, 2013 10:05 AM

To: &SBSE All Employees

Cc: Sterner Christopher B

Subject: SAUSA Program

The Office of Chief Counsel has decided to end its involvement in the Special Assistant United States Attorney (SAUSA) bankruptcy program. This decision was made only after we conducted a lengthy and detailed review of our involvement in the program and gave careful consideration to our other duties and obligations. We recognize the strong leadership our SAUSA attorneys provide to the IRS bankruptcy program, as well as the many contributions our attorneys and paralegals have made to the SAUSA program over the past 30 years. Because of that long history, and the excellent service our employees provide to the IRS, the decision to end the program was a difficult one to make. Nonetheless, because of the very limited resources available to us, and little likelihood of significantly more resources in the near future, we have decided it is necessary to end our participation in the program and apply those resources to our other important responsibilities.

We are currently planning the details of the transition, but the time frame is as follows: The Office of Chief Counsel will accept no new SAUSA bankruptcy cases after December 31, 2013 and no new SAUSA attorneys will be designated after that date. Our existing SAUSA cadre will continue to handle SAUSA cases assigned to them as of December 31, 2013 until the cases are closed or until December 31, 2014, whichever comes first. At the end of that period any remaining cases will be transferred to the United States Attorney or the Department of Justice, Tax Division, as appropriate.

While the withdrawal from the program begins on January 1, 2014, prior to that time we will work with the United States Attorneys' Offices and IRS Insolvency personnel to make the transition as smooth as possible. That process will begin around November 1, 2013 with the designation of local points of contact for each United States Attorney's Office with a bankruptcy SAUSA program. The points of contact will work with Insolvency personnel and the United States Attorneys' offices during the transition period to answer questions and provide the United States Attorneys' Offices with resources to facilitate the change.

I know that we can count on you – our managers, attorneys and paralegals – to support our Insolvency client and our colleagues in the Tax Division and United States Attorneys' offices during this period of transition. I also want to stress that ending the SAUSA program does not mean that we will not be involved in bankruptcy cases and issues. We will continue to provide expertise and assistance to Insolvency and make referrals to the Tax Division for cases that are not directly referred to the United States Attorneys' offices.

If you have questions or comments I encourage you send them to SB SAUSA Transition in the email global address list.

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