

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2019-002

March 04, 2019

Subject: Chief Counsel Signature Block

Cancel Date: Until further notice

Purpose

This Notice advises all Chief Counsel employees of a necessary modification to the signature block on all documents signed and filed with the United States Tax Court, correspondence sent to the Department of Justice, and other documents prepared on behalf of the Chief Counsel. Section 7452 provides that the Commissioner shall be represented by the Chief Counsel for the Internal Revenue Service or his delegate in proceedings in the United States Tax Court. Effective today, Michael J. Desmond is the Chief Counsel.

Chief Counsel Signature Block

The following signature block should be used on all documents to be filed with the Tax Court:

MICHAEL J. DESMOND
Chief Counsel
Internal Revenue Service

By: _____
ATTORNEY NAME
Attorney
Tax Court Bar No. AA0000
Street Address
City, State 00000
Telephone: (000) 000-0000
Email Address

A similar signature block should be used on all other documents and correspondence for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice.

If a Tax Court document has been signed by a petitioner or petitioner's representative (e.g., stipulated decision, stipulation of facts, or joint motion), but has not been sent to or e-filed with the Tax Court before today, the document need not be reexecuted. Instead, a sticker or label with the Chief Counsel signature block may be affixed over the old signature block. For other documents, the signature page should be modified and reexecuted to reflect the new signature block.

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	Electronic Reading Room

Filename: CC-2019-002 File copy in: CC:FM:PFD

Local counsel should advise local Appeals offices of the need for the new signature block in decision documents that will be signed and dated on or after today.

If you have any questions regarding the matters discussed in this Notice, please contact the Office of the Associate Chief Counsel (Procedure & Administration) at (202) 317-3400.

/s/

Kathryn A. Zuba
Associate Chief Counsel
(Procedure & Administration)