

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2024-002

March 6, 2024

Subject: Chief Counsel Signature Block

Cancel Date: Until further notice

Purpose

The purpose of this Notice is to advise 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. I.R.C. § 7452 provides that the Commissioner shall be represented by the Chief Counsel for the Internal Revenue Service or her delegate in proceedings in the United States Tax Court. Effective March 6, 2024, Marjorie A. Rollinson is the Chief Counsel. Acting Chief Counsel William M. Paul will resume his position as Principal Deputy Chief Counsel and Deputy Chief Counsel (Technical).

Chief Counsel Signature Block

Starting March 6, 2024, and thereafter, the following signature block should be used on all documents to be filed with the Tax Court:

MARJORIE A. ROLLINSON
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 signed and dated on or after March 6, 2024, 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 March 6, 2024, 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
X All Personnel

Tax Litigation staff & Support personnel
Electronic Reading Room

Filename: CC-2024-002

File copy in: CC:FM:PFD

