

CC-2017-002

December 29, 2016

**Subject:** Designation of the First Assistant to the  
Chief Counsel

**Cancel Date:** Upon incorporation into  
the CCDM

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## PURPOSE

This notice alerts employees that the CCDM is being revised to change the designation of the First Assistant to the Chief Counsel for purposes of the Vacancies Reform Act (VRA) currently in CCDM 30.3.1, Organizations, Functions, Designations, and Delegations of Authority, Chief Counsel Delegations, Organization, and Succession. The provisions set forth below supersede CCDM 30.3.1.7.

### 30.3.1.7 Acting Chief Counsel under the Vacancies Reform Act and Other Matters of Succession

(1) In the event that the position of Chief Counsel for the Internal Revenue Service is vacant and an Acting Chief Counsel is not otherwise lawfully designated, the Deputy Chief Counsel (Technical), as first assistant and principal deputy to the Chief Counsel, will act as Chief Counsel under the Vacancies Reform Act (5 U.S.C. §§ 3345-3349d) and 31 CFR § 18.1. In these circumstances, the Deputy Chief Counsel (Technical) has the full authority of the Chief Counsel, including the authority to take such actions and decisions as by law are required to be taken by the Chief Counsel personally. The Deputy Chief Counsel (Technical) will serve as Acting Chief Counsel in the event of an emergency situation (including enemy attack) involving the Chief Counsel's disability or other absence from post of duty.

(2) In the absence or unavailability of the Deputy Chief Counsel (Technical), the Deputy Chief Counsel (Operations) will serve as Acting Chief Counsel.

(3) Should no Deputy Chief Counsel be able to serve as Acting Chief Counsel, the order of succession to serve as Acting Chief Counsel will be as follows until such time as a Deputy Chief Counsel is able to serve, or the Chief Counsel resumes duty:

1. Division Counsel (Small Business/Self-Employed)
2. Division Counsel (Large and Mid-Size Business)
3. Area Counsel (Area 6) (Small Business/Self-Employed) (Dallas)
4. Area Counsel (Large and Mid-Size Business) (Area 2) (New Jersey)
5. Area Counsel (Area 3) (Small Business/Self-Employed) (Jacksonville)
6. Area Counsel (Large and Mid-Size Business) (Area 5) (Oakland)
7. Associate Chief Counsel (General Legal Services)
8. Associate Chief Counsel (Procedure and Administration)

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

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(4) An official serving as Acting Chief Counsel under paragraphs (2) and (3) above has the full authority of the Chief Counsel, except the authority to take such actions and decisions as by law are required to be taken by the Chief Counsel personally.

(5) In the event of a hostile action upon the United States, a natural disaster, or other event which necessitates activation of the Office of Chief Counsel Continuity of Operations (COOP) plan, performance of the functions of the Office of Chief Counsel will continue, and acting assignments will proceed, in accordance with the COOP plan. For additional information, see CCDM 30.6.2.3, Continuity of Operations Plan.

/s/

Mark Kaizen  
Acting Associate  
(Finance & Management)