

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2022-001

November 15, 2021

Subject: Chief Counsel Signature Block **Cancel Date:** Until further notice

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 recipients, and other documents prepared on behalf of the Chief Counsel, effective November 17, 2021. This Notice supersedes Chief Counsel Notice 2021-003, Chief Counsel Signature Block (January 19, 2021).

Background

Principal Deputy Chief Counsel and Deputy Chief Counsel (Technical) William M. Paul assumed the position of Acting Chief Counsel on January 20, 2021 upon the resignation of former Chief Counsel Michael J. Desmond. See Chief Counsel Notice 2021-003, Chief Counsel Signature Block (January 19, 2021); Chief Counsel Notice 2017-002, Designation of the First Assistant to the Chief Counsel (December 29, 2016). By operation of the Vacancies Reform Act of 1998 (5 U.S.C. § 3345, et seq.), Mr. Paul's 300-day tenure as Acting Chief Counsel expires as of November 16, 2021. In addition, under the Vacancies Reform Act, no one may serve as Acting Chief Counsel until a nominee has been named by the President. Therefore, as of November 17, 2021, and until a nominee for Chief Counsel is named by the President, there will be no Acting Chief Counsel for the Internal Revenue Service. Instead, the duties and responsibilities of the Chief Counsel will be shared between the Principal Deputy Chief Counsel and Deputy Chief Counsel (Technical), and the Deputy Chief Counsel (Operations) for matters under their respective jurisdictions. Upon the nomination of a candidate for Chief Counsel by the President, the Principal Deputy Chief Counsel and Deputy Chief Counsel (Technical) will resume the position of Acting Chief Counsel.

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

Filename: CC-2022-001 File copy in: CC:FM:PFD

Chief Counsel Signature Block

Tax Court Proceedings

I.R.C. § 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. The Deputy Chief Counsel (Operations) maintains jurisdiction over issues arising in litigation nationwide. CCDM 30.3.2.1.1.1. Accordingly, until further notice, the following signature block should be used on all documents to be filed with the Tax Court that are signed and dated on or after November 17, 2021:

DRITA TONUZI
Deputy Chief Counsel (Operations)
Internal Revenue Service

By: _____

ATTORNEY NAME
Attorney
Tax Court Bar No. AA0000
Street Address
City, State 00000
Telephone: (000) 000-0000
Attorney.Name@irscounsel.treas.gov

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 November 17, 2021, the document need not be re-executed. Local counsel should advise local Appeals offices of the need for the new signature block in decision documents that will be signed and dated after November 16, 2021.

Correspondence to the Tax Division and Other Documents

Letters to the Department of Justice Tax Division, such as those recommending appeal, correspondence to other recipients such as responses to Congressional inquiries, and other documents prepared on behalf of the Chief Counsel, should be prepared using the signature block of the Deputy Chief Counsel with supervisory jurisdiction over the office originating the correspondence.

The Principal Deputy Chief Counsel and Deputy Chief Counsel (Technical) supervises the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions & Products), the Associate Chief Counsel (Income Tax Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs & Special Industries), and the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). CCDM 30.3.2.1.1.2. Until further notice, the

following signature block should be used on all correspondence originating from these offices:

WILLIAM M. PAUL
Principal Deputy Chief Counsel and
Deputy Chief Counsel (Technical)
Internal Revenue Service

By: _____
MANAGER NAME
Manager Title

The Deputy Chief Counsel (Operations) supervises the Division Counsel (Large Business & International), the Division Counsel (Small Business/Self Employed), the Division Counsel (Tax Exempt & Government Entities), the Division Counsel (Wage & Investment), the Division Counsel/Associate Chief Counsel (Criminal Tax), the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate), the Associate Chief Counsel (Finance and Management), the Associate Chief Counsel (General Legal Services), and the Associate Chief Counsel (Procedure & Administration). CCDM 30.3.2.1.1.1. Until further notice, the following signature block should be used on all correspondence originating from these offices:

DRITA TONUZI
Deputy Chief Counsel (Operations)
Internal Revenue Service

By: _____
MANAGER NAME
Manager Title

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)