

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2026-003

June 23, 2026

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

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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 immediately. This Notice supersedes Chief Counsel Notice 2026-002, Chief Counsel Signature Block (June 17, 2026).

## Background

On June 23, 2026, the President transmitted to the Senate the nomination of James Gadwood to be the Chief Counsel for the Internal Revenue Service. Kenneth J. Kies will serve as the Acting Chief Counsel pending Mr. Gadwood's confirmation.

## 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. Kenneth J. Kies is the Acting Chief Counsel, effective immediately. Accordingly, unless a specific Tax Court Rule provides otherwise (e.g., T.C. Rule 23(a)(4) requiring the omission of a party's mailing address, email address, and telephone number on decision documents) the following signature block should be used on all documents to be filed with the Tax Court:

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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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Filename: CC-2026-003      File copy in: CC:FM:PFD

KENNETH J. KIES  
Acting Chief Counsel  
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](mailto: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 June 23, 2026, 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 June 23, 2026.

For those cases in which Mr. Kies may be recused, the following signature block should be used:

AUDREY M. MORRIS  
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  
Email address

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.

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Paul T. Butler  
Associate Chief Counsel  
(Procedure & Administration)