Department of the Treasury	**Internal Revenue Service**	**Office of Chief Counsel**	**Notice**

CC-2026-004

September 09, 2026

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 immediately. This Notice supersedes Chief Counsel Notice 2026-003, Chief Counsel Signature Block (June 23, 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. By operation of the Vacancies Reform Act of 1998 (5 U.S.C. § 3345, et seq.), Kevin M. Salinger will serve in the position of 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. Kevin M. Salinger is the Acting Chief Counsel. 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:

KEVIN M. SALINGER
Acting Chief Counsel
Internal Revenue Service

By: ______________________
ATTORNEY NAME
Attorney
Internal Revenue Service
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 the effective date of this Notice, 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 thereafter.

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

AUDREY M. MORRIS
Deputy Chief Counsel (Operations)
Internal Revenue Service

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

Correspondence to the Department of Justice Tax Branch and Other Documents

Letters to the Department of Justice Tax Branch, 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 Acting Chief Counsel Kevin M. Salinger.

For those cases in which Mr. Salinger may be recused, the correspondence should be prepared using the signature block of Deputy Chief Counsel (Technical) William M. Paul or Deputy Chief Counsel (Operations) Audrey M. Morris, as appropriate for the office originating the correspondence.

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