

CC-2026-005

September 29, 2026

Subject: Standup of the Department of Justice's
Civil Division's Tax Litigation Branch;
Correspondence to the Tax Litigation
Branch; Filing of Notices of Appeal

Cancel Date: Until Further Notice

This Notice announces organizational changes within the Department of Justice (DOJ), provides changes in instructions for addressing correspondence to DOJ related to civil tax matters, and provides instructions for filing Notices of Appeal in Commissioner appeals of Tax Court cases.

Reorganization of DOJ's Tax Litigation Unit

On February 11, 2025, President Trump issued Executive Order 14210, Implementing the President's "Department of Government Efficiency" Workforce Optimization Initiative, 90 Fed. Reg. 9669 (Feb. 11, 2025). In partial response to that Executive Order, DOJ has reorganized its Tax Division. Effective November 30, 2025, the Tax Division at DOJ is no longer a stand-alone litigating component but has been incorporated into other existing Divisions within the Department of Justice to form the Tax Litigation Branch of the Civil Division.

The former Tax Division's Civil Trial Sections (Northern, Southern, Eastern, Western, Central, Southwestern, and Court of Federal Claims), the Appellate Section, and the Office of Review now comprise the Tax Litigation Branch of the Civil Division. The former Tax Division's Criminal Enforcement Sections (Northern, Western, Southern) and Criminal Appeals and Tax Enforcement Policy (CATEPS) are now in DOJ's National Fraud Enforcement Division. While the Tax Division is no longer a stand-alone component within DOJ, the Tax Litigation Branch retains the authority of the former Tax Division in civil matters, and there is no expectation that the transfer of its functions to the Civil Division will alter the Office of Chief Counsel's day-to-day interactions or coordination with DOJ.

More information about the Tax Litigation Branch can be found on their website: [Civil Division | Tax Litigation Branch](#).

Distribute to:	Tax Litigation staff X All Personnel	Tax Litigation staff & Support personnel X Electronic Reading Room
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Communications with the Tax Litigation Branch

Effective immediately, all correspondence to the Tax Litigation Branch should now be addressed to:

The Honorable Brett A. Shumate
Assistant Attorney General
Civil Division
Department of Justice

You may continue to email or fax suit recommendations, defense letters, appeal recommendations, and taxpayer appeal letters to the appropriate Tax Litigation Branch mailboxes by encrypted email or fax. Those email addresses and fax numbers may be found on following "DOJ Addresses for Correspondence" webpage on the CC Intranet under Directories: [DOJ Mailing Addresses at the Tax Litigation Branch & Appellate Section.docx](#)

Procedures for Mailing Correspondence via the U.S. Postal Service

If an office uses the U.S. Postal Service for mailing correspondence to DOJ, below is the general form of the address that should be used:

The Honorable Brett A. Shumate
Assistant Attorney General
Civil Division
Department of Justice
P.O. Box xxxx
Benjamin Franklin Station
Washington DC xxxxx

The Post Office Box number and zip code are different for each section of the Tax Litigation Branch. The different mailing addresses may be found on the "DOJ Addresses for Correspondence" webpage on the CC Intranet under Directories at the above link.

Procedures for Mailing Correspondence via a Private Delivery Service

If an office uses a private delivery service for correspondence with DOJ, then the FedEx/UPS address for the appropriate section should be selected from the DOJ address directory at the above link. Private delivery services generally will not deliver to a post office box. The webpage includes mailing and FedEx/UPS addresses, as well as fax numbers for the Southwestern Trial Section in Dallas, Texas. Mail addressed to the

Southwestern Trial Section should be addressed to the Assistant Attorney General but use the Dallas address for the Trial Section.

There is no longer a courier available to transmit Department of Justice correspondence from the main IRS building in Washington, D.C. to the Department of Justice.

Accordingly, correspondence that must reach the Department of Justice sooner than within one week should be transmitted via email or fax to the numbers on the website list. The best practice is to always email or fax the correspondence as well as sending it by mail.

Preparation of Notices of Appeal

Notices of appeal from adverse Tax Court decisions should also be prepared bearing the name of Brett A. Shumate. See CCDM Exhibit 36.4.1-5, Notices of Appeal – Tax Court (03-01-2013), which can be found at the following link: [36.4.1 Litigation Exhibits | Internal Revenue Service](#).

The signature block on the Notice of Appeal on behalf of DOJ should appear as follows:

Brett A. Shumate
Assistant Attorney General
Civil Division
United States Department of Justice
950 Pennsylvania Avenue, N.W.
Washington, D.C. 20530
Telephone: 202-514-3301

The Associate Chief Counsel's office with subject matter jurisdiction over the principal issues in an adverse Tax Court decision is responsible for preparing recommendations to the Department of Justice regarding the prosecution of an appeal. The Associate Chief Counsel attorney recommending appeal is responsible for the filing of the notice of appeal or protective notice of appeal. See CCDM 36.2.5.6, Notices of Appeal, and CCDM 36.2.5.6.4, Time for Filing Notice of Appeal, which can be found at the following link: [36.2.5 Appeals of Tax Court Cases | Internal Revenue Service](#).

The notice of appeal should be signed in the names of the Chief Counsel and the Assistant Attorney General, Civil Division, Department of Justice, and by the attorney's branch chief, who must be admitted to practice in the United States Tax Court. The branch chief must sign his or her own name and list his or her Tax Court bar number. See Exhibit 36.4.1-5, Notices of Appeal – Tax Court. [36.4.1 Litigation Exhibits | Internal Revenue Service](#). Email a copy of the notice of appeal to the Litigation Technology

Support Branch of the Office of Associate Chief Counsel (F&M) (LTS) at least five days before the expiration of the 90-day appeal (or 120-day if a cross-appeal) period. Ideally, the attorney should email the notice of appeal before the 45th day after the entry of the Tax Court's decision.

Entry of Appearance

To file the notice of appeal, the assigned attorney's branch chief should file an entry of appearance in the Tax Court case and e-file the notice of appeal with the Tax Court. See T.C. Form 7, Entry of Appearance, which can be found at the following link: [Tax Court Rules | United States Tax Court](#). The importance of timely filing of a notice of appeal cannot be overemphasized. The assigned Associate Chief Counsel attorney is responsible for ensuring that the notice of appeal is timely filed electronically with the Tax Court. This responsibility is not met by reliance on others, especially support staff who maintain case management systems that provide reports on litigation deadlines.

Effect on Other Documents

Chief Counsel Notice CC-2022-002, Correspondence with the Tax Division (November 16, 2021) and Chief Counsel Notice 2009-009, Correspondence Addressed to the Department of Justice (February 10, 2009) are superseded. CCDM 36.2.5 will be revised to reflect the instructions described above.

Please contact Melissa Avrutine, 202-317-5470 or Richard Goldman, 202-317-5392 with any questions regarding the foregoing.

/s/ Paul T. Butler

Paul T. Butler

Associate Chief Counsel

(Procedure & Administration)