

CC-2023-001

June 07, 2023

---

**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 2022-001, Chief Counsel Signature Block (Nov. 15, 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 expired as of November 16, 2021. In addition, under the Vacancies Reform Act, no one could serve as Acting Chief Counsel until a nominee has been named by the President. See Chief Counsel Notice 2022-001, Chief Counsel Signature Block (Nov. 15, 2021).

On June 6, 2023, the President formally nominated Marjorie A. Rollinson to be the next Chief Counsel and transmitted the nomination to the Senate for confirmation. Accordingly, Principal Deputy Chief Counsel and Deputy Chief Counsel (Technical) William M. Paul has resumed the position of Acting Chief Counsel, effective immediately.

## 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

---

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	X Electronic Reading Room
Filename:	CC-2023-001	File copy in: CC:FM:PFD

---

States Tax Court. Accordingly, the following signature block should be used on all documents to be filed with the Tax Court that are signed and dated after June 6, 2023:

WILLIAM M. PAUL  
Acting Chief Counsel  
Internal Revenue Service

By: \_\_\_\_\_  
ATTORNEY NAME  
Attorney  
Tax Court Bar No. AA0000  
Street Address  
City, State 00000  
Telephone: (000) 000-0000  
Email Address

A similar signature block should be used on all other documents and correspondence signed and dated after June 6, 2023, for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice. 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 6, 2023, the document need not be re-executed. Instead, a sticker with the new Acting Chief Counsel signature block may be affixed over the old signature block before scanning. For other documents, the signature page should be modified and re-executed to reflect the new signature block.

Chief Counsel Notice 2022-001, Chief Counsel Signature Block (Nov. 15, 2022), is superseded.

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)