

N(30)(3)000-1

January 12, 2000

Upon Incorporation

Subject: General Legal Services Restructuring Cancel Date: into the CCDM

This notice is intended to advise Counsel employees of a modification to the organizational structure of, and assignment of duties within, the General Legal Services function.

Generally

Effective January 16, 2000, the General Legal Services function will be headed by an Associate Chief Counsel, who will report to, and be supervised by, the Deputy Chief Counsel (Operations). Two Deputy Associate Chief Counsel will report to, and be supervised by, the Associate Chief Counsel (General Legal Services). The Associate Chief Counsel (General Legal Services) will maintain a headquarters office in Washington, D.C. and will there supervise, either directly or through or with his deputies, three subordinate offices headed by a Chief (Claims, Labor and Personnel), a Chief (Ethics and General Government), and a Chief (Public Contracts Law). The Associate Chief Counsel will also supervise, either directly or through or with his deputies, four or more subordinate area offices headed by Area Counsel (General Legal Services). Currently, GLS maintains area offices in Atlanta, Dallas (with a Chicago suboffice), New York City, and San Francisco.

Further Information

Attached is the functional statement for the Office of Associate Chief Counsel (General Legal Services). This statement provides a detailed description of the duties and responsibilities of the various GLS officers and offices. Direct questions about this notice or its attachment to General Legal Services. General Legal Services may be reached by phone at (202) 283-7900. The fax number is (202) 283-7979.

/s/
STUART L. BROWN
Chief Counsel

Attachment: (1)

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Organization And Function of The Office of Associate Chief Counsel (General Legal Services)

1. PURPOSE. This document describes the organization and function of the Office of Associate Chief Counsel (General Legal Services) and subordinate offices.
2. ESTABLISHMENT. There is established within the Office of Chief Counsel, Internal Revenue Service, a General Legal Services function, known as the Office of Associate Chief Counsel (General Legal Services). The office is headquartered in Washington, D.C., and maintains area offices, such as in Atlanta, Dallas, Chicago, New York, San Francisco, and Washington, D.C.
3. MISSION. The mission of the Office of Associate Chief Counsel (General Legal Services) is to provide top quality legal advice, litigation services, and litigation support services on nontax matters to the Internal Revenue Service, Office of Chief Counsel, IRS, the Department of the Treasury, and, where appropriate or required, to other government agencies, employees, former employees, and the public.
4. ASSOCIATE CHIEF COUNSEL (GENERAL LEGAL SERVICES). The function is headed by an Associate Chief Counsel (General Legal Services)[hereinafter ACC (GLS)], who reports to, and is supervised by, the Deputy Chief Counsel (Operations).
 - a. The ACC (GLS) plans, directs, coordinates, and maintains jurisdiction over the policies and programs of the Office of Chief Counsel with respect to a broad range of nontax legal work for the agency, including, in general:
 - i. Legal advice and determinations (and related litigation support to the Department of Justice) on matters involving:
 - (1) Labor-management relations, personnel, and discrimination;
 - (2) Public contract formation and administration (including informant and indemnity agreements, agreements made to effectuate criminal investigation undercover operations, contracting out, and interagency agreements of all types);
 - (3) Administrative claims and suits filed under the Federal Torts Claims Act, the Federal Claims Collection Act, the Debt Collection Act, and the Military and Civilian Employees' Claims Act, and representation of agency employees in damage and other suits for acts taken in their official capacity (including officials and employees under investigation by State and local authorities for official acts);
 - (4) Conflict of interest and other ethics statutes, ethical standards, and Treasury and Service rules and standards of conduct as to the propriety of acts involving Service and Office of Chief Counsel employees and former employees; and
 - (5) General government and legal management (i.e., Federal agency housekeeping matters, such as those matters arising under or concerning fiscal and budgetary statutes and regulations; travel statutes and regulations; property management statutes and regulations; the Federal Advisory Committee Act; delegations of authority; the Records Acts; and statutes, regulations, and policies bearing on the use and management of information technology in the Federal Government);

ii. Litigation in proceedings on unfair labor practice, arbitration, adverse action, discrimination, agency grievance, and other employee appeals and personnel litigation (such as that before the Merit Systems Protection Board, the Federal Labor Relations Authority, and Equal Employment Opportunity Commission), as well as bid protests, contract claims, and other government contract proceedings before the General Accounting Office, the General Services Administration Board of Contract Appeals, Department of Labor, Small Business Administration, and other government contract forums; and

iii. Negotiation and collective bargaining in various forums and before neutrals concerning the matters identified in 4. a. i. and ii.

b. The ACC (GLS) has the following specific responsibilities, among others:

i. To serve as the principal legal advisor in matters within his/her jurisdiction to heads of the following offices and managers under their supervision:

- (1) In the National Office:
 - (a) Management & Finance
 - (b) Communications & Liaison
 - (c) EEO & Diversity
- (2) Agency-Wide Shared Services
- (3) Agency-Wide Information Services
- (4) Director of Practice

and as principal legal advisor to operating division, functional unit, Office of Chief Counsel, and Headquarters personnel performing functions substantially similar to those performed by the functions just listed;

ii. To represent the Internal Revenue Service and the Office of Chief Counsel at administrative hearings involving personnel, discrimination, labor-management relations, and the procurement of goods and services;

iii. To provide advice concerning the administration of the Chief Counsel and Service's labor relations programs, and to act as a representative in third-party proceedings under those programs;

iv. To review and coordinate pleadings, briefs, settlement documents, notices of appeal, and any other material prepared in connection with cases in the U.S. Tax Court related to conflict of interest or ethical matters, and, where necessary, to detail and assign attorneys from the function to participate in or handle such hearings;

v. To provide representation to the Commissioner and the Chief Counsel in all formal and informal proceedings related to nontax legal issues and cases under the jurisdiction of the function;

vi. To prepare and approve recommendations to the Department of

Justice regarding the litigating position with respect to cases within the jurisdiction of the function;

vii. To advise and participate with the Department of Justice regarding cases within the jurisdiction of the function, including defense, prosecution, and settlements;

viii. To recommend to the Department of Justice what court decisions within the jurisdiction of the function should be appealed to higher courts, including recommendations with respect to certiorari to the U.S. Supreme Court, referring to the Chief Counsel or the General Counsel such decisions as he/she may be directed or as deems proper in his/her discretion, with recommendations thereon;

ix. To perform the duties as Deputy Ethics Official pursuant to 31 C.F.R. § 0.105 as to employees of the Internal Revenue Service and Chief Counsel's Office, EXCEPT as to individuals in the following positions: Commissioner, Chief Counsel, and any other official appointed by the President and confirmed by the United States Senate. Such duties include interpretation of the Standards of Ethical Conduct for Employees of the Executive Branch, Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury, Department of the Treasury Employee Rules of Conduct, and Internal Revenue Service conduct provisions;

x. To provide legal oversight of the filing, review, and action on financial statements of Service and Chief Counsel employees who are required to file such statements under Title I of the Ethics in Government Act of 1978 (Pub. L. No. 95-521) (as amended); see TD 61-01 (July 24, 1992);

xi. To supervise, coordinate, and perform the legal work of the Office on matters relating to conflicts of interest or ethical considerations involving former employees of the Internal Revenue Service and Office of Chief Counsel, and practitioners, including the propriety of representations before the Internal Revenue Service and the U.S. Tax Court;

xii. To review and prepare for hearing the enrollee and disbarment cases referred by the Director of Practice and to represent the Director of Practice before the administrative law judges;

xiii. To render advisory opinions concerning delegation orders of the Department of the Treasury, Internal Revenue Service, or other Government agencies which impact on the Internal Revenue Service;

xiv. To operate, through a Claims Manager, the Service's and Counsel's administrative claims program;

xv. To assume, undertake, and discharge such authorities, responsibilities, and duties as were invested in the Assistant Chief Counsel (General Legal Services), Regional Counsel (or delegees), and Associate Chief Counsel (Finance & Management)(or delegees) for General Legal Service Matters as existed on January 15, 2000;

xvi. To recommend further changes in the organizational structure of the function to the Chief Counsel with reference to changes in the organizational structure of the Internal Revenue Service or other components of the Office of Chief Counsel; and

xvii. To discharge such other responsibilities as the Chief Counsel or Deputy Chief Counsel (Operations) may from time to time prescribe.

c. The ACC (GLS):

- i. serves as chief legal advisor to the Chief Counsel and all Service functions on matters within his/her jurisdiction;
- ii. has supervisory responsibility for all General Legal Services personnel and offices, wherever located;
- iii. assigns work, reviews the work product, and appraises the performances of the personnel of the function;
- iv. may assign, reassign, and transfer General Legal Services personnel among any of the General Legal Services offices, wherever located;
- v. coordinates the work of his/her function with the other functions of the Office and the Internal Revenue Service, including Divisions and Counsels for Divisions, Regional Counsel, and the National Office on all administrative, policy, and technical matters pertaining to areas within his/her responsibility;
- vi. serves as the principal liaison officer for the Chief Counsel with congressional committees, the Department of the Treasury, the Commissioner's Office, the Department of Justice, and other departments and agencies of the Government on matters within his/her jurisdiction;
- vii. disposes of all matters under his/her jurisdiction, referring to the Chief Counsel, the Deputy Chief Counsel (Operations), or other appropriate official such matters as he/she, in his/her discretion, deems proper, or as directed; and
- viii. may redelegate his/her authority, except where such redelegation is expressly restricted or otherwise restricted by law, regulation, or policy.

5. ORGANIZATION STRUCTURE. The Associate Chief Counsel (General Legal Services) supervises two Deputies Associate Chief Counsel (General Legal Services). The Associate Chief Counsel (General Legal Services) also supervises, either directly or through or with his deputies: Area Counsel (General Legal Services); Chief (Claims, Labor & Personnel); Chief (Ethics & General Government); Chief (Public Contracts); the Claims Manager, as well as any Special Assistants, Technical Assistants, and staff not otherwise supervised by Chiefs or Area Counsel in the function.

6. DEPUTIES ASSOCIATE CHIEF COUNSEL (GENERAL LEGAL SERVICES). The Deputies Associate Chief Counsel (General Legal Services) [hereinafter Deputies ACC (GLS) or deputies] report to, and are supervised by, the ACC (GLS). The deputies perform those functions the ACC (GLS) is authorized to perform that arise out of, relate to, or concern the respective activities or functions administered by each deputy, subject to the continuing supervision, control, and review of the ACC (GLS).

a. In general, one of the deputies will focus on the oversight of non-procurement litigation occurring in the area offices. This deputy will have primary responsibility for the formulation and application of a uniform litigation policy concerning EEO, labor, and personnel matters.

b. The other deputy will act for the Associate Chief Counsel in the absence of the Associate and will focus on non-labor matters in area offices, as well as claims, ethics, procurement, and general government matters in the office and will plan, direct, and coordinate the administrative and management policies and programs of the office, serving as liaison to the budgetary, information technology, human resources, and management committees of the Chief Counsel and the Commissioner.

c. Upon delegation by the ACC (GLS), either deputy may supervise all or specified Chiefs, Area Counsel, or any Special Assistants, Technical Assistants, and staff not otherwise supervised by Chiefs or Area Counsel in the function.

d. As prescribed by the ACC (GLS), either deputy may serve as Acting ACC (GLS) in the absence of the ACC (GLS) and may act for or represent the ACC (GLS) in the development of policies governing the office.

e. Either deputy will perform such additional duties as may, from time to time, be assigned by the ACC (GLS).

7. AREA COUNSEL. Area Counsel (General Legal Service) report to, and are supervised by, the ACC (GLS), either directly or through or with his deputies. There is an Area Counsel for each of the GLS geographic offices. Area Counsel have the following responsibilities, among others:

a. With respect to litigation, litigation support, and litigation-related activity:

i. To litigate and arbitrate labor and personnel cases arising in their geographic areas in appropriate forums (such as before the Merit Systems Protection Board, Federal Labor Relations Authority, Equal Employment Opportunity Commission, and Office of Special Counsel) or before neutrals;

ii. To provide legal assistance with respect to, and otherwise handle, agency grievances arising in their geographic areas;

iii. For cases filed or to be filed in their geographic areas, to review and prepare for hearing the enrollee and disbarment cases referred by the Director of Practice and to represent the Director of Practice before the administrative law judges, providing litigation support to the Department of Justice for appealed cases where the position of the Director of Practice was substantially sustained in the administrative adjudication and by the agency head;

iv. To provide litigation support to the Department of Justice in suits filed under the Federal Torts Claims Act in their geographic area, where no administrative claim has been filed, and to refer to Chief (Claims, Labor & Personnel) such suits where an administrative claim has been filed; and

v. To provide litigation support to the Department of Justice with respect to, or to litigate (where appropriate), suits filed under Title VII of the Civil Rights Act, suits employing the theory of Bivens v. Six Unknown Defendants of the FBI, State court criminal complaints, and other miscellaneous nontax suits filed in their geographic area

-- in all such matters referring significant cases for review as appropriate under Office of Chief Counsel procedures for the referral of significant cases and cases involving ethics and professionalism.

b. To provide legal advice to agency employees and components in their geographic area with respect to general government matters involving: property management, Federal travel, delegations of authority, the Federal Advisory Committee Act, fiscal law, the Records Acts, and such other matters as may be from time to time prescribed by the ACC (GLS). Until further notice, Area Counsel will provide labor relations advice and support on all labor relations matters in their geographic area. Thereafter, Area Counsel will provide legal advice on labor, personnel, and discrimination matters only as related to cases in litigation or concerning which litigation is imminent and will provide advice requested by local host sites regarding actions proposed under section 1203 of the RRA.

i. Area Counsel co-located with headquarters for a Division will provide advice in general government matters for all inquiries arising within the Division; however, Area Counsel, Washington, D.C. (GLS) will not provide this advice, instead referring all inquiries from the Divisions concerning these matters to Chief (Ethics and General Government).

ii. All other Area Counsel will provide advice on general government matters on local issues arising with agency employees and components in their geographic area, notifying Chief (Ethics and General Government) of sensitive cases, coordinating with operating divisions and other Counsel offices serving operating divisions where necessary, and referring to Chief (Ethics and General Government) those questions that are precedential in nature or that will have an unusual or nationwide impact; and

c. To respond through appropriate channels to Congressional inquiries directed at, or most germane to, their offices.

8. Chief (CLAIMS, LABOR & PERSONNEL). Chief (Claims, Labor & Personnel) [hereinafter Chief (CLP)] reports to, and is supervised by, the ACC (GLS), either directly or through or with his deputies. Chief (CLP) heads a subordinate GLS office maintained at the office headquarters in Washington, D.C. Chief (CLP) has the following responsibilities, among others:

a. With respect to litigation, litigation support, and litigation-related activity:

i. To provide technical advice and program coordination support to Area Counsel for labor, personnel, and discrimination cases in litigation and arbitration before relevant forums (such as the Merit Systems Protection Board, Federal Labor Relations Authority, Equal Employment Opportunity Commission, and Office of Special Counsel) or before neutrals;

ii. To support with technical advice and assistance as well as program coordination agency grievances covered by Area Counsel;

iii. To provide litigation support to the Department of Justice with respect to, or to litigate (where appropriate), suits filed under Title VII of the Civil Rights Act, suits employing the theory of Bivens v. Six Unknown Defendants of the FBI, State court criminal complaints, and other miscellaneous nontax suits in cases not otherwise covered by Area Counsel; and

iv. To provide litigation support to the Department of Justice in suits

filed under the Federal Torts Claims Act in cases not covered by Area Counsel, including cases in which administrative claims have been filed and the Claims Manager has referred the case to Chief (CLP) for assistance;

b. With respect to legal advice:

i. To provide technical advice on labor-management relations, personnel, and discrimination matters, as well as program coordination to Area Counsel in these matters;

ii. To provide legal advice concerning administrative claims and suits filed under the Federal Torts Claims Act, the Federal Claims Collection Act, the Debt Collection Act, and the Military and Civilian Employees' Claims Act, and representation of agency employees in damage and other suits for acts taken in their official capacity, including individual administrative claims referred directly by Claims Manager to Chief (CLP) for legal assistance, as well as program coordination to Area Counsel in these matters;

iii. To provide legal advice concerning UNAX issues, Criminal Investigation issues, and RRA section 1203 and Review Board issues (including legal opinions requested by the CAU unit regarding actions proposed under section 1203), as well as program coordination to Area Counsel in these matters; and

iv. To provide legal advice and assistance with respect to, and (where appropriate) to perform: arbitration, negotiation, and collective bargaining on labor and personnel issues agreements of National scope;

c. To respond through appropriate channels to Congressional inquiries directed at, or most germane to, the Chief (CLP);

d. Until such time as an Area Counsel (Washington, D.C.) is appointed, to act as Area Counsel to all offices for which it had responsibility on January 15, 2000; and

e. To perform such additional duties as may, from time to time, be assigned

by the ACC (GLS).

9. Chief (ETHICS & GENERAL GOVERNMENT). Chief (Ethics & General Government) [hereinafter Chief (EGG)] reports to, and is supervised by, the ACC (GLS), either directly or through or with his deputies. Chief (EGG) heads a subordinate GLS office maintained at the office headquarters in Washington, D.C. Chief (EGG) has the following responsibilities, among others:

a. With respect to litigation, litigation support, and litigation-related activity:

i. To review and coordinate pleadings, briefs, settlement documents, notices of appeal, and any other material prepared in connection with cases in the U.S. Tax Court related to conflict of interest or ethical matters;

ii. To provide litigation support to the Department of Justice on appealed Director of Practice cases not otherwise covered by Area Counsel; and

iii. To provide litigation support to the Department of Justice on all general government and legal management matters not otherwise covered by Area Counsel;

- b. With respect to legal advice:
- i. To act as the program coordinator and primary advisor to the Deputy Ethics Official;
 - ii. To provide legal advice and ethics advisory opinions on all ethics matters, wherever such matters arise or such advice is needed or required, including: advice on matters as to the propriety of acts involving Service and Office of Chief Counsel employees under Part I, Chapter 11 of Title 18 of the United States Code; the Ethics in Government Act; and Governmentwide, Treasury, Service, and Counsel standards and rules of conduct or behavior;
 - iii. To supervise, coordinate, and perform the legal work of the Office on matters relating to conflicts of interest or ethical considerations involving former employees of the Internal Revenue Service and Office of Chief Counsel, and practitioners, including the propriety of representations before the Internal Revenue Service and the U.S. Tax Court;
 - iv. To provide formal ethics training and briefings, wherever needed;
 - v. To provide legal oversight of the filing, review, and action on financial statements of Service and Chief Counsel employees who are required to file such statements under Title I of the Ethics in Government Act of 1978 (Pub. L. No. 95-521) (as amended);
 - vi. To perform ethics reporting of any type;
 - vii. To coordinate with Chief (Public Contracts Law) in the provision of legal advice on grants and cooperative agreements where issues within the jurisdiction of Chief (EGG) are raised; and
 - viii. To provide legal advice on all general government and legal management matters not otherwise covered by Area Counsel;
- c. To respond through appropriate channels to Congressional inquiries directed at, or most germane to, the Chief (EGG); and
- d. To perform such additional duties as may, from time to time, be assigned by the ACC (GLS).

Chief (EGG) is responsible for ethics matters of any type, whether litigation, litigation support, or advice, and wherever the case is filed or the matter arises (including matters and cases arising with the Divisions).

10. Chief (PUBLIC CONTRACTS LAW). Chief (Public Contracts Law) [hereinafter Chief (PCL)] reports to, and is supervised by, the ACC (GLS), either directly or through or with his deputies. Chief (PCL) heads a subordinate GLS office maintained at the office headquarters in Washington, D.C. Chief (PCL) has the following responsibilities, among others:

- a. With respect to litigation, litigation support, and litigation-related activity:

i. To represent the Service, the Office of Chief Counsel, and (as requested) the Department in bid protests, contract claims, and other government contract proceedings before the General Accounting Office, the General Services Administration Board of Contract Appeals, the Department of Labor, the Small Business Administration, and other government contract forums; and

ii. To provide litigation support to the Department of Justice on all cases that concern the procurement of goods or services;

b. With respect to legal advice:

i. To provide legal advice on all public contracts matters, including: the review of solicitations and contracts, the review of competitive range and other significant pre-award decisions, informant and indemnity agreements, agreements made to effectuate criminal investigation undercover operations, contracting out, interagency agreements for the acquisition of goods and services, computer security, and technology law matters arising under statutes, regulations, and policies bearing on the use and management of information technology in the Federal Government;

ii. In strategic partnership with Agency Wide Shared Services and the Chief Information Officer, to represent the Service and the Office of Chief Counsel in interagency matters and on interagency councils bearing on the formulation of Government procurement and information technology policy;

iii. To provide legal advice with respect to the FedState program, coordinating with other GLS offices where appropriate; and

iv. To provide primary legal advice on grants and cooperative agreements, coordinating, where necessary, with Chief (EGG);

c. To respond through appropriate channels to Congressional inquiries directed at, or most germane to, the Chief (PCL); and

d. To perform such additional duties as may, from time to time, be assigned by the ACC (GLS).

Chief (PCL) is responsible for procurement matters of any type, whether litigation, litigation support, or advice, and wherever the case is filed or the matter arises (including matters and cases arising with the Divisions).

11. CLAIMS MANAGER. The Claims Manager reports to, and is supervised by, the ACC (GLS), either directly or through or with his deputies. With advice from Chief (CLP), the Claims Manager passes upon and recommends settlement or disposition of administrative claims filed against the Service and the Office of Chief Counsel under the Federal Tort Claims Act and where otherwise appropriate.

12. CANCELLATION. Inconsistent delegations and organizational and functional statements germane to this office or its predecessor office are superseded.

13. EXPIRATION. This statement shall expire two years from the date of execution unless superseded or canceled in full or in part by that date.

