

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(30)000-340

July 2, 2000

Announcement of the New
Associate Chief Counsel

Upon Incorporation

Subject: Procedure and Administration

Cancel Date: into the CCDM

Purpose

This notice is intended to advise Chief Counsel employees of the organization and functions of the new Associate Chief Counsel (Procedure and Administration). The new organization represents both a name change and modification to the organizational structure of the National Office.

Generally:

Effective July 2, 2000, there will be a new Associate Chief Counsel (Procedure and Administration) who will report to the Deputy Chief Counsel (Technical). The Office of the Associate Chief Counsel (Procedure and Administration) will be comprised of more than 210 employees, including managers, attorneys, and other staff. The Office will be led by an Associate Chief Counsel (Procedure and Administration) and a Deputy Associate Chief Counsel (Procedure and Administration). With the exception of employees assigned to the Associate's front office staff and certain key administrative support functions, employees will be assigned to nine branches under the leadership of three Assistant Chief Counsel: the Assistant Chief Counsel (Administrative Provisions and Judicial Practice), the Assistant Chief Counsel (Collection, Bankruptcy and Summonses), and the Assistant Chief Counsel (Disclosure and Privacy Law).

Several support functions currently in the office of the Associate Chief Counsel (Domestic) will now report to the Associate Chief Counsel (Procedure and Administration). These functions include: Docket & Records, Technical Services (currently under the Field Service

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ASSOCIATE CHIEF COUNSEL (PROCEDURE AND ADMINISTRATION) FUNCTIONAL STATEMENT

(1) **MISSION:** The mission of the Office of the Associate Chief Counsel (Procedure and Administration) is to provide top quality legal services to the IRS, to include its four Operating Divisions, the Operating Division Counsel, other IRS and Counsel offices, other government agencies and the public, in the Associate's designated technical areas of responsibility.

(2) **ROLES AND RESPONSIBILITIES:** The Associate Chief Counsel (Procedure and Administration) reports to the Chief Counsel through the Deputy Chief Counsel (Technical) and provides legal support and guidance to the Commissioner, the Operating Divisions, the Operating Division Counsel, other components of the Service and Chief Counsel's Office, other government agencies and the public. The Associate Chief Counsel is responsible for all legal matters in the area of federal tax procedure and administration including matters relating to reporting and paying taxes; assessing and collecting taxes (including interest and penalties); abating, crediting or refunding over-assessments or overpayments of tax; and filing information returns. The Associate's subject matter jurisdiction also extends to judicial proceedings, disclosure, FOIA, and Privacy Act matters affecting the Service and the Office of Chief Counsel. These matters generally encompass Code sections falling under Subtitle F of the Internal Revenue Code, related Code provisions and various provisions of Titles 5, 11 and 28 of the United States Code. The Associate Chief Counsel serves as the chief legal advisor to the Chief Counsel and other IRS functions and is responsible for the uniform application and interpretation of law in areas under the Associate's jurisdiction. The Associate Chief Counsel also serves as the principal liaison officer of the Chief Counsel with the U.S. Tax Court and the U.S. Court of Federal Claims. The Associate develops legislation, regulations, rulings and advisory opinions in the above subject matter areas and coordinates litigation matters as appropriate. The Associate serves as the sanctions officer for the Office of Chief Counsel in accordance with Executive Order 12778. The Associate coordinates matters as necessary with Treasury, the Treasury IG for Tax Administration (TIGTA), General Counsel and the Department of Justice.

The Associate Chief Counsel (Procedure and Administration) is assisted in accomplishing the above by a Deputy Associate and three Assistant Chief Counsel who oversee the work of nine branches responsible for performing much of the substantive work of the office. To accomplish the above the Associate:

- a. Provides uniform interpretations of the provisions of law within its jurisdiction to the Chief Counsel, the Operating Divisions, their Division Counsel, other IRS and Counsel offices, other government agencies and the public.
- b. Assists the Operating Divisions in setting strategic goals, policy and procedure by providing input in the areas within the Associate's jurisdiction and working with the Operating Division Counsel and other Counsel offices to ensure the correct application of law.

- c. Provides legal advice and assistance to the Commissioner, the Operating Divisions, the Operating Division Counsel, other IRS and Counsel offices, other government agencies and the public by preparing technical advice memoranda and other advisory opinions within the Associate's area of expertise.
- d. Prepares legislative proposals, regulations, revenue rulings and procedures, letter rulings, actions on decisions and other items of public guidance on technical matters within the Associate's jurisdiction. Coordinates these matters with other components of the Service, Chief Counsel's Office and Treasury as necessary.
- e. Coordinates the Service's position in litigation with the Operating Division Counsel, the Service and the Department of Justice in areas within the Associate's jurisdiction. Makes appeal and settlement recommendations and prepares other documents setting forth the Service's position in such cases.
- f. Coordinates the resolution of cases and other matters where the subject matter is within the jurisdiction of the Associate's office. Works with the Service, Operating Divisions, Operating Division Counsel, Taxpayer Advocate and other components of the Service as appropriate.
- g. Provides support to the Operating Division Counsel and other Associate Chief Counsel in the handling and processing of litigation pending in the U.S. Tax Court and other federal courts.
- h. Reviews and coordinates pleadings, motions, briefs, settlement documents, notices of appeal, and any other material prepared in connection with U.S. Tax Court litigation.
- i. Advises the Department of Justice as to the facts and legal positions of the Service in matters within his/her jurisdiction; prepares recommendations concerning defense, settlement, appeal, or certiorari; and coordinates other matters with the Department as required.
- j. Processes or coordinates, as appropriate, petitions and complaints, briefs, actions on decision, and other matters with the Operating Division Counsel and other Associates.
- k. Develops policy, procedure, directives, Chief Counsel Notices, Litigation Guideline Memoranda and Chief Counsel Directives Manual provisions to implement and provide uniform application of the provisions within the Associate's jurisdiction to the Office of Chief Counsel. Provides support and guidance in connection with the development of Internal Revenue Manual provisions.
- l. Approves on behalf of the Chief Counsel actions to be taken with respect to U.S. Tax Court subpoenas and disclosure of information in U.S. Tax Court litigation.

- m. As provided by Executive Order 12778, appoints a sanctions officer for the Office of Chief Counsel who reviews motions for sanctions filed by litigation attorneys within the meaning of the Executive Order, or against such litigation attorneys, the United States, its agencies, or its officers.
- n. Serves as the principal liaison officer of the Chief Counsel with the U.S. Tax Court and the U.S. Court of Federal Claims.
- o. Serves as the Commissioner's delegate for assertion of claims of executive privilege involving internal or interagency records or information that are predecisional and deliberative in matters before the U.S. Tax Court, U.S. Court of Federal Claims and other federal courts, as appropriate.
- p. Accepts and acknowledges service of documents made by the U.S. Tax Court.
- q. Accepts and acknowledges service of process directed to the IRS or its employees acting in their official capacity.

(3) MANAGERIAL AND SUPERVISORY DUTIES:

- a. Provides oversight of the technical issues and management areas under the jurisdiction of Procedure and Administration.
- b. Assigns and reviews work products and appraises the performance of subordinate personnel.
- c. Prepares and maintains records and reports with respect to the work of the function.
- d. Provides management, budget, personnel and other support to subordinate managers and employees.
- e. Ensures requirements in the areas of professionalism, ethics, UNAX, EEO, career development, training, etc. are met by subordinates.

ASSISTANT CHIEF COUNSEL (DISCLOSURE AND PRIVACY LAW) FUNCTIONAL STATEMENT

(1) **MISSION:** The mission of the Office of Assistant Chief Counsel (Disclosure and Privacy Law) [Ass't CC (DPL)] is to provide impartial top quality legal service to the Office of the Associate Chief Counsel (Procedure and Administration)[ACC (PA) or Associate], the IRS (including its four Operating Divisions), the Operating Division Counsel, other Counsel offices, other government agencies, and the public in the subject matter areas within his/her jurisdiction.

(2) **ROLES AND RESPONSIBILITIES:** The Ass't CC (DPL) reports to and is supervised by the ACC (PA), assisting the Associate to accomplish the mission of the office within his/her subject matter jurisdiction. The Ass't CC (DPL) is one of the key officers responsible for planning, directing, supervising, and coordinating operational policies and programs of, and for serving as one of the chief legal advisors to, the ACC (PA) with respect to legislation, regulations, and other published guidance, case specific and other guidance, litigation, and interpretations of court rulings and opinions pertaining to the uniform interpretation and application of Federal tax and other Federal laws involving the subject matter within the jurisdiction of ACC (PA). The Ass't CC (DPL) is responsible for planning, directing, and coordinating the work of the Office of Chief Counsel with respect to matters relating to the disclosure of any and all records or information of the IRS and the Office of Chief Counsel. The subject matter for which the Ass't CC (DPL) is responsible includes matters under the disclosure provisions of the Internal Revenue Code (I.R.C. §§ 6103, 6104, 6108, 6110, 4424, 7213, 7213A, 7431, 7513 and 7852(e)), Treas. Reg. § 301.9000-1, the Freedom of Information Act, and the Privacy Act of 1974. To accomplish the mission within his/her subject matter areas, the Ass't CC (DPL) assists the ACC (PA) in achieving his/her goals as directed by the Associate, as follows:

- a. Assists the ACC (PA) in setting the business unit strategy and goals that enhance compliance with the tax and other Federal laws within the ACC (PA)'s and his/her own jurisdiction.
- b. Assists the IRS Operating Divisions and the other Associate offices in establishing strategic goals, policy, and procedure by providing advice and assistance in the areas within the ACC (PA)'s and his/her own jurisdiction.
- c. Provides legal advice and assistance to the Commissioner, the Chief Counsel, the Deputies Chief Counsel, the ACC (PA), the Operating Divisions, Operating Division Counsel, and the other Associate offices by preparing or reviewing legislation, regulations, revenue rulings, revenue procedures, and other forms of published guidance, actions on decisions, technical assistance, other advisory opinions, and other responses to technical matters under the ACC (PA)'s and his/her own jurisdiction. Coordinates these matters with other components of the IRS, Chief Counsel's Office, and Treasury, as necessary.
- d. Assists the ACC (PA) in coordinating with congressional committees, the Department of the Treasury, the Commissioner's office, the Treasury Inspector

General for Tax Administration, the Department of Justice, and other departments and agencies on matters within his/her jurisdiction.

e. Assists the ACC (PA) in the preparation, and approval by the Chief Counsel, of announcements and notices pertaining to civil litigation policy within the jurisdiction of the Office of the ACC (PA).

f. Advises the Department of Justice as to the facts and legal positions of the IRS in litigation which involve issues within his/her jurisdiction. Coordinates the IRS' position in litigation with other Associate offices, the Operating Divisions, Operating Division Counsel, and the IRS in areas within his/her jurisdiction. Coordinates, as appropriate, with other executives and managers in the preparation of advice to the Department of Justice as to the facts and law; and makes recommendations concerning defense, settlement, or concession in suits pending in the U.S. district courts, U.S. Tax Court, or U.S. Court of Federal Claims pertaining to matters under his/her jurisdiction. Coordinates with the Department of Justice the defense of any case where an employee's refusal to testify or produce IRS records results in, or may result in, an Order to show cause as to why that employee should not be held in Contempt of Court, or an actual Order of Contempt. Prepares such documents setting forth the IRS' position in such cases.

g. Coordinates, as appropriate, with other executives and managers in his/her handling and processing of actions to restrain disclosure under I.R.C. § 6110 in the U.S. Tax Court, including the determination of the IRS' litigating position in such cases.

h. Advises the ACC (PA), Operating Division Counsel, and other Associate offices concerning the recommendation of acquiescence and nonacquiescence in adverse decisions in litigation; actions on decision in adverse decisions, where appropriate; and recommendations to the Department of Justice regarding appeals from adverse decisions, rehearing and rehearing en banc, the filing of amicus curiae briefs, petitions for writ of certiorari to the U.S. Supreme Court, and any other appropriate judicial action pertaining to matters under his/her jurisdiction.

i. Serves as the principal legal advisor to the Commissioner's national Fed/State and Disclosure organization.

j. Discharges such other responsibilities as the ACC (PA) may from time to time prescribe.

(3) OTHER MANAGERIAL AND SUPERVISORY DUTIES: The Ass't CC (DPL) performs the following and other necessary managerial and supervisory duties:

a. Assists the ACC (PA) in the management and administration of the function, including: the budget process; performance measures and program goals for the provision of legal services for subject matter areas within the function's jurisdiction; operational policies and procedures; communication of performance and program

goals, strategy, and organizational policies to employees; and the preparation and maintenance of reports and records concerning the office.

- b. Assigns work, reviews the work product, and appraises the performance of subordinate personnel.
- c. Assigns, reassigns, and transfers Disclosure and Privacy Law personnel among any of the function's subordinate offices, as necessary.
- d. Designates an Acting Assistant Chief Counsel, Branch Chief, or other acting official of the function, during the temporary absence of an incumbent.
- e. Redelegates his/her authority where necessary, except where such redelegation is expressly restricted or otherwise restricted by law, regulation, or policy.
- f. Coordinates the work of his/her function with the other functions of the Chief Counsel's Office and the IRS and disposes of all matters under his/her jurisdiction, referring to other executives and managers such matters as in his/her discretion seem proper, or as directed.
- g. Partners with the National Treasury Employees Union on the Partnership Council.
- h. Signs on behalf of the Chief Counsel by use of the "by-line" (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name as Assistant Chief Counsel (Disclosure and Privacy Law) (whichever is appropriate) correspondence and other papers pertaining to the functions of the office and which are considered in the course of official duties of the Assistant Chief Counsel.

**ASSISTANT CHIEF COUNSEL
(ADMINISTRATIVE PROVISIONS AND JUDICIAL PRACTICE)
FUNCTIONAL STATEMENT**

(1) **MISSION:** The mission of the Office of Assistant Chief Counsel (Administrative Provisions and Judicial Practice)[Ass't CC (APJP)] is to provide impartial top quality legal service to the Office of the Associate Chief Counsel (Procedure and Administration)[ACC (PA) or Associate], the IRS (including its four Operating Divisions), other Counsel offices, other government agencies, and the public in the subject matter areas within his/her jurisdiction.

(2) **ROLES AND RESPONSIBILITIES:** The Ass't CC (APJP) reports to and is supervised by the ACC (PA), assisting the Associate to accomplish the mission of the office within his/her subject matter jurisdiction. The Ass't CC (APJP) is one of the key officers responsible for planning, directing, supervising, and coordinating operational policies and programs of, and for serving as one of the chief legal advisors to, the ACC (PA) with respect to legislation, regulations and other published guidance, case specific and other guidance, litigation, and interpretations of court rulings and opinions pertaining to the uniform interpretation and application of Federal tax and other Federal laws involving the subject matter within the jurisdiction of ACC (PA). The Ass't CC (APJP) is responsible for judicial doctrines; judicial process under Chapter 76; sanctions; judicial ethical, procedural, and evidentiary rules; arbitration; mediation and assertions of privileges. The subject matter for which the Ass't CC (APJP) is responsible includes matters under Internal Revenue Code sections as follows (except as otherwise assigned): 35, 66, 1311-1314, 3402(q), 3406, 6001, 6011-6021, 6032-6040 (except 6036), 6041-6045 (except 6045(d)), 6049, 6050 (D, E, H, I, J, L-N, P. Q-S), 6051(except (f)), 6060-6065, 6071-6075, 6081-6096, 6101-6102, 6107, 6109, 6151-6155, 6161-6167, 6201-6204, 6207, 6211-6216, 6221-6234, 6302, 6305, 6311, 6313-6317, 6330(d), 6401-6407, 6411 (except 6411(e)), 6414, 6425, 6501-6533 (except 6502, 6503(b), (f), (h), and (j) and 6521), 6601-6622, 6631, 6651-6657 (except 6652(b), (c), (d), (e)), 6662-6665, 6671, 6673, 6674-6682, 6688, 6694-6696, 6698, 6700-6703, 6707-6709, 6713-6714, 6721-6724, 6801, 7121, 7123, 7216, 7408, 7422-7423 (except suits brought by responsible persons), 7427, 7430, 7441-7464, 7481-7486, 7491, 7502-7504, 7508-7508A, 7509, 7513, 7522, 7526, 7703, 7806-7808, 8001-8023. To accomplish the mission within his/her subject matter areas, the Ass't CC (APJP) assists the ACC (PA) in achieving his/her goals as directed by the Associate, as follows:

- a. Assists the ACC (PA) in setting the business unit strategy and goals that enhance compliance with the tax and other Federal laws within the ACC (PA)'s and his/her own jurisdiction.
- b. Assists the Operating Divisions and the other Associate offices in establishing strategic goals, policy, and procedure by providing advice and assistance in the areas within the ACC (PA)'s and his/her own jurisdiction.

- c. Acts as principal legal advisor to the Commissioner, Operating Divisions, Chief Counsel, Deputies Chief Counsel, ACC (PA), Operating Division Counsel, and other IRS and Chief Counsel executives, by providing technical assistance, service center advice, other advisory opinions, and other responses to technical matters with respect to those matters set forth in paragraph (2), above. Coordinates these matters with other components of the IRS, Office of Chief Counsel, and Department of the Treasury, as necessary.
- d. Prepares and reviews proposed regulations and Treasury Decisions regarding subject matters under his/her jurisdiction, considering public comment on proposed regulations, conducting public hearings on proposed regulations, and managing the movement of regulations through the review process in the IRS and Treasury.
- e. Participates in the legislative process, furnishing advice and assistance with respect to the development of proposed legislation, coordinating recommendations for legislation with Treasury officials, and working with Treasury and the legislative staffs in drafting legislation and committee reports regarding subject matters within his/her jurisdiction;
- f. Provides interpretations of laws and procedures by drafting revenue rulings, revenue procedures, announcements, and news releases to be published for the guidance of taxpayers and IRS personnel regarding subject matters within his/her jurisdiction;
- g. Provides interpretations of laws and procedures by providing private letter rulings to taxpayers; furnishes general information letters in response to requests from taxpayers and other members of the public; and issues letters to Members of Congress in response to their inquiries and those of their constituents, regarding subject matters within his/her jurisdiction;
- h. Acts as Office of Chief Counsel coordinator for IRS initiatives, including filing season readiness and modernization.
- i. Assists the ACC (PA) in the preparation of, and approval by, the Chief Counsel of announcements and notices pertaining to civil litigation policy within the jurisdiction of the Office of the ACC (PA).
- j. Approves and cooperates with other executives and managers in the handling and processing of the IRS' litigating position in civil cases, as well as in suits for refund and for declaratory judgment, and the review of closing agreements that require the approval of the Commissioner in such cases or suits with respect to the areas of his/her responsibility.
- k. Approves and cooperates with other executives and managers in the preparation, review, and coordination of pleadings, motions, briefs, settlement documents, notices of appeal, and other material prepared in connection with U.S. Tax Court litigation with respect to areas under his/her responsibility.

- l. Approves and cooperates with other executives and managers in the approval of defense or settlement of cases pending in the United States Tax Court, including the preparation and approval of Chief Counsel decision documents.
- m. Approves and coordinates with other Associate offices, the Operating Divisions, Operating Division Counsels, other IRS offices, and the Department of Justice the IRS's position in litigation in areas within his/her jurisdiction. Cooperates with other executives and managers in the preparation of advice to the Department of Justice as to the facts and law; makes recommendations concerning defense, settlement, or concession in suits pending in the U.S. district courts, U.S. bankruptcy courts, or the U.S. Court of Federal Claims pertaining to matters under his/her jurisdiction. Prepares such documents setting forth the IRS' position in such cases.
- n. Advises the ACC (PA), Operating Division Counsel, and other Associate offices concerning the recommendation of acquiescence and nonacquiescence in adverse decisions in litigation; actions on decision in adverse decisions, where appropriate; and recommendations to the Department of Justice regarding appeals from adverse decisions, rehearing and rehearing en banc, the filing of amicus curiae briefs, petitions for writ of certiorari to the U.S. Supreme Court, and any other appropriate judicial action pertaining to matters under his/her jurisdiction.
- o. Approves, processes, and coordinates, as appropriate, U.S. Tax Court petitions, complaints, briefs, defense letter preparation, appeal recommendations, actions on decision, and other appropriate matters with Operating Division Counsel or other Associates.
- p. Approves and cooperates with other executives and managers in the approval on behalf of the Chief Counsel concerning actions to be taken with respect to U.S. Tax Court subpoenas and disclosure of information in U.S. Tax Court conducted under his/her jurisdiction.
- q. Assists in the authorization or sanction of counterclaims, third party complaints, or the commencement of collection suits with respect to refund suits pending in the U.S. district courts or the U.S. Court of Federal Claims and in performance of necessary legal services on behalf of the IRS as directed in connection with taxpayer suits for refund of taxes, EXCEPT alcohol, tobacco, and firearms taxes.
- r. Prepares and files notices of appeal and records on review on behalf of the Commissioner from adverse U.S. Tax Court decisions and orders; and executes stipulations of venue in appeals of U.S. Tax Court decisions and orders.
- s. Serves as sanctions officer as provided by Executive Order 12778, to review motions for sanctions filed by litigation attorneys within the meaning of the Executive Order, or against such litigation attorneys, the United States, its agencies or its officers.

- t. Assists Area Counsel in the processing of nondocketed cases submitted for pre-litigation review by the IRS with respect to matters under his/her jurisdiction.
- u. Discharges such other responsibilities as the ACC (PA) may from time to time prescribe.

(3) OTHER MANAGERIAL AND SUPERVISORY DUTIES: The Ass't CC (APJP) performs the following and other necessary managerial and supervisory duties:

- a. Assists the ACC (PA) in the management and administration of the function, including: the budget process; performance measures and program goals for the provision of legal services for subject matter areas within the function's jurisdiction; operational policies and procedures; communication of performance and program goals, strategy, and organizational policies to employees; and the preparation and maintenance of reports and records concerning the office.
- b. Assigns work, reviews the work product, and appraises the performance of subordinate personnel.
- c. Assigns, reassigns, and transfers Administrative Provisions and Judicial Practice personnel among any of the function's subordinate offices, as necessary.
- d. Designates an Acting Assistant Chief Counsel, Branch Chief, or other acting official of the function, during the temporary absence of an incumbent.
- e. Redelegates his/her authority where necessary, except where such redelegation is expressly restricted or otherwise restricted by law, regulation, or policy.
- f. Coordinates the work of his/her function with the other functions of the Chief Counsel's Office and the Internal Revenue Service and disposes of all matters under his/her jurisdiction, referring to other executives and managers such matters as in his/her discretion seem proper, or as directed.
- g. Participates with the National Treasury Employees Union on the Partnership Council.
- h. Signs on behalf of the Chief Counsel by use of the "by-line" (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name as Assistant Chief Counsel (Administrative Provisions and Judicial Practice) (whichever is appropriate) correspondence and other papers pertaining to the functions of the office and which are considered in the course of official duties of the Assistant Chief Counsel.

ASSISTANT CHIEF COUNSEL (COLLECTION, BANKRUPTCY AND SUMMONSES) FUNCTIONAL STATEMENT

(1) **MISSION:** The mission of the Office of Assistant Chief Counsel (Collection, Bankruptcy and Summonses)[Ass't CC (CBS)] is to provide impartial top quality legal service to the Office of the Associate Chief Counsel (Procedure and Administration)[ACC (PA) or Associate], the IRS (including its four Operating Divisions), other Counsel offices, the Department of Justice, other government agencies, and the public in the subject matter areas within his/her jurisdiction.

(2) **ROLES AND RESPONSIBILITIES:** The Ass't CC (CBS) reports to and is supervised by the ACC (PA), assisting the Associate to accomplish the mission of the office within his/her subject matter jurisdiction. The Ass't CC (CBS) is one of the key officers responsible for planning, directing, supervising, and coordinating operational policies and programs of, and for serving as one of the chief legal advisors to, the ACC (PA) with respect to legislation, regulations, and other published guidance, case specific guidance, litigation, and interpretations of court rulings and opinions pertaining to the uniform interpretation and application of Federal tax and other Federal laws involving the subject matter within the jurisdiction of ACC (PA). The subject matter for which the Ass't CC (CBS) is responsible includes matters arising under the following provisions of the Internal Revenue Code and other Federal law: I.R.C. §§1398-1399, 3505, 4083(c) (only search and seizure issues), 6036, 6159, 6301, 6303, 6304, 6320-6344 (except 6330(d)), 6408, 6502, 6503(b), 6503(f), 6503(h), 6503(j), 6532(b), 6532(c), 6658, 6672, 6851, 6861-6863, 6867, 6871-6873, 6901-6905, 7101-7103, 7122-7123, 7401, 7402(a), 7402(b), 7402(e), 7403-7407, 7421-7426, 7429, 7432-7433, 7435, 7501, 7505-7506, 7512, 7514, 7521, 7524-7525, 7601-7610 (including assertion of privileges arising therefrom), 7612, 7622 and 7809-7811; sections 3421 and 3443 of the Internal Revenue Service Restructuring and Reform Act of 1998; writs of entry; mandamus; Bankruptcy Code and the Federal Rules of Bankruptcy Procedure; 28 U.S.C. §§ 2409-2410; 31 U.S.C. § 3713; 12 U.S.C. § 3401 (Right to Financial Privacy Act); 28 U.S.C. § 3301; and the 40 U.S.C. § 2709 (Miller Act). To accomplish the mission within his/her subject matter areas, the ACC (CBS) assists the ACC (PA) in achieving his/her goals as directed by the Associate, as follows:

- a. Assists the ACC (PA) in setting the business unit strategy and goals that enhance compliance with the tax and other Federal laws within the ACC (PA)'s and his/her own jurisdiction.
- b. Assists the Commissioner, Operating Divisions, Operating Division Counsel, and the other Associate offices in establishing strategic goals, policy, and procedure by providing advice and assistance in the areas within the ACC (PA)'s and his/her own jurisdiction.
- c. Provides legal advice and assistance to the Commissioner, the Chief Counsel, Deputies Chief Counsel, the Operating Divisions, Operating Division Counsel, and the other Associate offices by preparing or reviewing legislation, regulations, revenue rulings, revenue procedures, and other forms of published guidance, actions on decision, technical assistance, service center advice, other advisory opinions, and other responses to technical matters under the ACC (PA)'s and

his/her own jurisdiction. Coordinates these matters with other components of the IRS, Chief Counsel's Office, and Treasury, as necessary.

d. Provides interpretations of laws and procedures by providing, where appropriate, private letter rulings to taxpayers regarding subject matters within his/her jurisdiction.

e. Assists the ACC (PA) in coordinating with congressional committees, the Department of the Treasury, the Treasury Inspector General for Tax Administration, the Commissioner's office, the Taxpayer Advocate, Department of Justice, and other departments and agencies on matters within his/her jurisdiction.

f. Assists the ACC (PA) in the preparation, and approval by the Chief Counsel, of announcements or notices pertaining to civil litigation policy within the jurisdiction of the Office of the ACC (PA).

g. Cooperates with other executives and managers in the handling and processing of all cases or matters referred to the Department of Justice for prosecution or defense, and in the review of closing agreements that require the approval of the Commissioner in such cases with respect to the areas of his/her responsibility.

h. Coordinates the IRS' position in litigation with other Associate offices, the Operating Divisions, Operating Division Counsel, other IRS and Counsel offices, and the Department of Justice in areas within his/her jurisdiction. Cooperates with other executives and managers in the preparation of advice to the Department of Justice as to recommendations for prosecution or defense, settlement, or concession in all cases or matters referred to the Department of Justice in the U.S. district courts, U.S. bankruptcy courts, the U.S. Court of Federal Claims, or any other court, pertaining to matters under his/her jurisdiction. Represents, where appropriate, and provides advice and assistance to those who represent, the Commissioner before the U.S. Tax Court in matters within his/her jurisdiction. Prepares documents setting forth the IRS' position in such cases.

i. Advises the ACC (PA), Operating Division Counsel, and other Associate offices concerning: the recommendation of acquiescence and nonacquiescence in adverse decisions in litigation; actions on decision in adverse decisions, where appropriate; and recommendations to the Department of Justice regarding appeals from adverse decisions, rehearing and rehearing en banc, the filing of amicus curiae briefs, petitions for writ of certiorari to the U.S. Supreme Court, and any other appropriate judicial action pertaining to matters under his/her jurisdiction.

j. Assists Area Counsel in the processing of nondocketed cases submitted for pre-litigation review by the IRS with respect to matters under his/her jurisdiction.

k. Assists in the authorization or sanction of counterclaims, third party complaints, or the commencement of collection suits with respect to refund suits, pending in the U.S. district courts or the U.S. Claims Court and in performance of necessary legal

services on behalf of the Internal Revenue Service as directed in connection with taxpayer suits for refund of taxes, EXCEPT alcohol, tobacco, and firearms taxes.

I. Discharges such other responsibilities as the ACC (PA) may from time to time prescribe.

(3) OTHER MANAGERIAL AND SUPERVISORY DUTIES: The Ass't CC (CBS) performs the following and other necessary managerial and supervisory duties:

- a. Assists the ACC (PA) in the management and administration of the function, including: the budget process; performance measures and program goals for the provision of legal services for subject matter areas within the function's jurisdiction; operational policies and procedures; communication of performance and program goals, strategy, and organizational policies to employees; and the preparation and maintenance of reports and records concerning the office.
- b. Assigns work, reviews the work product, and appraises the performance of subordinate personnel.
- c. Assigns, reassigns, and transfers Collection, Bankruptcy and Summonses personnel among any of the function's subordinate offices, as necessary.
- d. Designates an Acting Assistant Chief Counsel, Branch Chief, or other acting official of the function, during the temporary absence of an incumbent.
- e. Redelegates his/her authority where necessary, except where such redelegation is expressly restricted or otherwise restricted by law, regulation, or policy.
- f. Coordinates the work of his/her function with the other functions of the Chief Counsel's Office and the IRS and disposes of all matters under his/her jurisdiction, referring to other executives and managers such matters as in his/her discretion seem proper, or as directed.
- g. Partners with the National Treasury Employees Union on the Partnership Council.
- h. Signs on behalf of the Chief Counsel by use of the "by-line" (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name as Assistant Chief Counsel (Collection, Bankruptcy and Summonses) (whichever is appropriate) correspondence and other papers pertaining to the functions of the office and which are considered in the course of official duties of the Assistant Chief Counsel.