

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

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CC-2001-030

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June 14, 2001

Income Tax and Accounting  
**Subject:** Restructuring

Upon Incorporation  
**Cancel Date:** into the CCDM

This notice is to advise Counsel employees of the modifications to the organizational structure of, and assignment of duties within, the Office of Associate Chief Counsel (Income Tax and Accounting).

### Generally

Effective June 3, 2001, the Office of Associate Chief Counsel (Income Tax and Accounting) was reorganized to fully integrate the field service and the change in methods of accounting period functions with the technical function. As a result of this reorganization, ITA has three groups composed of multiple branches. Each branch in a group has full, concurrent jurisdiction over the subject matter assigned to the group and is responsible for all Counsel work products generated by the group's subject matter (private letter rulings, technical advise memoranda, field service advice, litigation support, published guidance, accounting method and period change requests, etc.).

Group 1 has three branches with concurrent jurisdiction over subject matter that includes individual and business deductions, capitalization, cash and accrual method of accounting timing rules, and capital gains and losses. Group 2 has two branches with concurrent jurisdiction over subject matter that includes individual credits, alternative minimum tax, exclusions from gross income, leasing, net operating losses, changes in accounting period, long term contracts, basis, and like-kind exchanges. Group 3 has two branches with concurrent jurisdiction over subject matter that includes uniform capitalization, nondeductible expenses, methods of accounting, changes in method of accounting, and inventories. The reorganization retained the separate branch responsible for the post-consent review of automatic-consent accounting method changes.

In addition, effective June 17, 2001, the Regulations Unit and the Federal Register liaisons transfer to the Office of Associate Chief Counsel (Income Tax and Accounting).

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**Office of Associate Chief Counsel  
Income Tax & Accounting**

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Sheila Davis, Secretary	(202) 622-4800
Betty Harvin, Control Clerk	(202) 622-4780
Terry Philippy, Management Analyst	(202) 622-7869
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Lynn Williams, Administrative Officer	(202) 622-4900

## Group One

### Subject Matter

#### IRC Sections

1(h)	Maximum Capital Gains Rate
71	Alimony and Separate Maintenance Payments
90	Illegal Federal Irrigation Subsidies
111	Recovery of Tax Benefit Items
161	Allowance of Deductions
162	Trade or Business Expenses
163	Interest
164	Taxes
165	Losses
166	Bad Debts
170	Charitable, etc., Contributions and Gifts
175	Soil and Water Conservation Expenditures
176	Payments with Respect to Employees of Certain Foreign Corporations
183	Activities not Engaged in for Profit
198	Expensing of Environmental Remediation Costs
211	Allowance of Deductions (Computation of Taxable Income)
212	Expenses for Production of Income
213	Medical, Dental, etc., Expenses
215	Alimony Payments
217	Moving Expenses
220	Jury Duty Payments (repealed)
221	Interest on Education Loans
241	Allowance of Special Deductions
247	Dividends Paid on Certain Preferred Stock of Public Utilities
248	Organizational Expenditures
263	Capital Expenditures
268	Sale of Land with Unharvested Crops
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitation
447	Method of Accounting for Corporations Engaged in Farming
451	Taxable Year of Inclusion
454	Series E Savings Bonds
461	Taxable Year of Deduction
464	Limitations on Deduction for Certain Farming
531 - 537	Imposition of Accumulated Earnings Tax
561 - 565	Definition of Deduction for Dividends Paid
1040	Transfers of Certain Farm, etc., Real Property
1211	Limitation on Capital Losses
1212	Capital Loss Carrybacks and Carryovers
1221	Capital Asset Defined
1222	Other Terms Relating to Capital Gains and Losses
1223	Holding Period of Property

1231	Property Used in the Trade or Business and Involuntary Conversions
1252	Gain from Disposition of Farm Land
1253	Transfers of Franchises, Trademarks, and Trade Names
1257	Disposition of Converted Wetlands or Highly Erodible Croplands
1301	Average of Farm Income
1400B	Zero Percent Capital Gains Rate

**Branch 1** (CC:ITA:B01)

Telephone number (202) 622-5020

Branch Chief: Paul Ritenour  
Senior Technician Reviewer: Karin Gross  
Assistant to the Branch Chief: Kimberly L. Koch  
Assistant Branch Chief: TaJuana Nelson Hyde  
Secretary: Ilah Barnes  
Legal Technician: Mildred Sellers

Professional Staff of Branch 1

Beverly A. Baughman	Joy C. Ruff
Sean Dwyer	Dell Saunders
Renay France	Brian S. Specker
Andrew M. Irving	Gwen Turner
Susan J. Kassell	Patricia Zweibel
Andrew Keyso, Jr.	

**Branch 2** (CC:ITA:B02)

Telephone number (202) 622-7900

Branch Chief: Tom Moffitt  
Senior Technician Reviewer: Vacant  
Assistant to the Branch Chief: Chris Kane  
Secretary: Brenda Fields

Professional Staff of Branch 2

J. Peter Baumgarten	Martin (Duke) Osborne
Dan Cassano	Amy Pfalzgraf
Sandra Cheston	Norma Rotunno
Edwin Cleverdon	John T. Sapienza
Peter Cohn	Maxine Woo-Garcia
Donna Crisalli	

**Branch 3** (CC:ITA:B03)

Telephone number (202) 622-4950

Branch Chief: Robert Casey  
Senior Technician Reviewer: Cliff Harbourt  
Assistant to the Branch Chief: Douglas Fahey  
Secretary: JaNelle Latney

Professional Staff of Branch 3

Joyce Albro	Tony Harris
Robert Basso	Angella Kardis
Susie Bird	Grace Matuszeski
Glenn Bogdonoff	Christy Merson
Merrill Feldstein	James R. Roy
Nicole Francis	Paul E. Tellier

**Group Two**

**Subject Matter**

IRC Sections

1	Tax Imposed (Individuals)
2	Definitions and Special Rates
3	Tax Tables for Individuals
4	Repealed (Rules for Optional Tax)
5	Cross References Relating to Tax on Individuals
11	Tax Imposed (Corporations)
12	Cross References Relating to Tax on Corporations
15	Effect of Changes
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment
22	Credit for the Elderly and the Permanently and Totally Disabled
23	Adoption Expense Tax Credit
24	Child Tax Credit
25A	Hope and Lifetime Learning Credits
26	Limitations Based on Tax Liability
35	Overpayment of Tax
53	Credit for Prior Year Minimum Tax Liability
55	Alternative Minimum Tax
56	Adjustments in Computing AMT
57	Items of Tax Preference
58	Denial of Certain Losses
59	AMT – Other Definitions and Special Rules
59A	Environmental Tax
61	Gross Income Defined
62	Adjusted Gross Income Defined

63	Overall Limitation on Itemized Deductions
64	Ordinary Income Defined
65	Ordinary Loss Defined
67	2-Percent Floor on Miscellaneous Itemized Deductions
68	Overall Limitation on Itemized Deductions
73	Services of Child
74	Prizes and Awards
77	Commodity Credit Loans
82	Reimbursement for Expenses of Moving
84	Transfer of Appreciated Property to Political Organizations
102	Gifts and Inheritances
104	Compensation for Injuries or Sickness
108	Income from Discharge of Indebtedness
117	Qualified Scholarships
121	Exclusion of Gain from Sale of Residence
123	Amounts Received Under Insurance Contracts for Living Expenses
130	Certain Personal Injury Liability Assignments
131	Certain Foster Care Payments
135	Income from US Savings Bonds Used to Pay Higher Education Tuition and Fees
136	Energy Conservation Subsidies Provided by Public Utilities
151	Allowance of Deductions for Personal Exemptions
152	Dependent Defined
168(h)	Tax-Exempt Use Property
168(i)	Lease Terms
172	Net Operating Loss Deduction
280H	Limitation on Certain Amounts Paid to Employee-owners by Personal Service Corporations
291	Special Rules Relating to Corporate Preference Items
381(c)(8)	Installment Method
381(c)(14)	Involuntary Conversions Under Section 1033
381(c)(25)	Credit Under Section 53
441	Period for Computation of Taxable Income
442	Change of Annual Accounting Period
443	Returns for a Period of Less than 12 Months
444	Election of Taxable Year Other than Required Taxable Year
453 - 453C	Installment Method
460	Special Rules for Long-Term Contracts
467	Certain Payments for the Use of Property or Services
706(b)	Accounting Period Requests (Adoption of Taxable Year)
985	Functional Currency (Accounting Method Changes)
1001	Determination of Amount of Gain or Loss
1011	Adjusted Basis for Determining Gain or Loss
1012	Basis of Property – Cost
1016	Adjustments to Basis

1017	Discharge of Indebtedness
1019	Property on Which Lessee Has Made Improvements
1031	Like-Kind Exchanges
1033	Involuntary Conversions
1034	Rollover of Gain on Sale or Exchange of Principal Residence (Repealed)
1038	Certain Reacquisitions of Real Property
1041	Transfers of Property Between Spouses or Incident to Divorce
1043	Sale of Property to Comply With Conflict of Interest Requirements
1044	Rollover of Publicly Traded Securities Gain Into Specialized Small Business Investment Companies
1045	Rollover of Gain from Qualified Small Business Stock into Another Qualified Small Business Stock
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939
1053	Property Acquired Before March 1, 1913
1055	Redeemable Ground Rents
1056	Basis Limitation for Player Contracts Transferred in a Sale or Exchange
1071	Gain from Sale or Exchange to Effectuate Policies of FCC (Repealed)
1201	Alternative Tax for Corporations
1202	50-Percent Exclusion for Gain from Certain Small Business Stock
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right
1378	Taxable Year of S Corporation
1400C	First-time Home buyer Credit for DC
5881	Greenmail
7519	Required Payments for Entities Electing Not to Have Required Taxable Year
7701(e)	Treatment of Certain Contracts for Providing Services
7703	Determination of Marital Status
7510	Exemption from Tax of Domestic Goods Purchased for the US

**Branch 4** (CC:ITA:B04)

Telephone number (202) 622-4920

Branch Chief: Robert A. Berkovsky  
Senior Technician Reviewer: Mike Montemurro  
Assistant to the Branch Chief: Stephen Toomey  
Assistant Branch Chief: George Wright  
Secretary: Delores Johnson  
Legal Technician: Elnora Toliver

Professional Staff of Branch 4

Keith Aqui	Warren Joseph
Marilyn Brookens	Elizabeth Kaye
Victoria J. Driscoll	George Kelley
Sharon L. Hall	Brendan O'Hara
Andrea Holliday	Robert Raphael
G. Channing Horton	William Ruane
Sheldon Iskow	

**Branch 5** (CC:ITA:B05)

Telephone number (202) 622-4960

Branch Chief: William A. Jackson  
Senior Technician Reviewer: Chuck Strickland  
Assistant to the Branch Chief: George Baker  
Assistant Branch Chief: Roy Hirschhorn  
Secretary: Carla Watson

Professional Staff of Branch 5

John Aramburu	Daniel McCubbin
Jay Booker	Russ Pirfo
Forest Boone	Michael Schmit
Lore Cavanaugh	Edward Schwartz
Deborah Clark	Martin Scully
Richard Ennis	Sara Shepherd

**Group Three**

**Subject Matter**

IRC Sections

174	Research and Development Costs (Accounting Method Changes)
261	General Rule for Disallowance of Deductions
262	Personal, Living, and Family Expenses
263A	Uniform Capitalization Rules
265	Expenses and Interest Relating to Tax-Exempt Income
266	Carrying Charges

267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers
271	Debts Owed by Political Parties
274	Disallowance of Certain Entertainment, etc., Expenses
275	Certain Taxes
276	Certain Indirect Contributions to Political Parties
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, etc.
280E	Expenditures in Connection with the Illegal Sale of Drugs
381(c)(4)	Method of Accounting
381(c)(5)	Inventories
381(c)(12)	Recovery of Tax Benefit Items
381(c)(16)	Certain Obligations of Distributor or Transfer Corporation
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Accounting Method
446	General Rule for Methods of Accounting
448	Accounting Method Changes
455	Prepaid Subscription Income
456	Prepaid Dues Income of Certain Membership Organizations
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year.
468B	Special Rules for Designated Settlement Funds
471	General Rule for Inventories
472	LIFO
473	Qualified Liquidations of LIFO Inventories
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses
481	Adjustments Required by Changes in Method of Accounting
1013	Basis of Property Included in Inventory
1311 - 1314	Mitigation Provisions
1363(d)	Recapture of LIFO Benefits
3502	Explanation of Taxpayers Rights in Interviews with IRS (sec. 3502 of RRA 98)
3705	Rules Regarding IRS Employee Contacts (sec. 3705 of RRA 98)
9001 - 9042	Presidential Election Campaign Fund

**Branch 6** (CC:ITA:B06)

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Senior Technician Reviewer: Gerald Horan  
Assistant to the Branch Chief: Jeffery G. Mitchell  
Assistant Branch Chief: Richard Berken  
Secretary: Pat Walker  
Legal Technician: Maureen Smith

Professional Staff of Branch 6  
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Donna Crawford  
Leo F. Nolan  
Cheryl L. Oseekey

Scott Rabinowitz  
John Trevey  
Patty Ward  
Sara Yost

**Branch 7** (CC:ITA:B07)

Telephone number (202) 622-4930

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Senior Technician Reviewer: Vacant  
Assistant to the Branch Chief: Alan Tomsic  
Secretary: Tracy Todd

Professional Staff of Branch 7  
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Michael Burkom  
Denise Carmichael  
A. Katherine Kiss

Mike Nixon  
Richard Shevak  
Gale Trent

**Branch 8**  
**Post-Consent Review of Accounting Method Change Requests**  
(CC:ITA:B08)

Telephone number (202) 622-4980

Branch Chief: Wendy MacDonald  
Assistant Branch Chief: Clyde Donald  
Secretary: Antoinette Shaw

Professional Staff of Branch 8  
Milagros Alonso-Perez  
Spencer Boykin, III  
Tom Coumaris

Jessie Green  
Annie Williams

## **Federal Register Liaisons and Regulations Unit**

### **Federal Register Liaisons**

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### **Regulations Unit (CC:ITA:RU)**

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Legal Clerk: Phyllis Clark	(Federal Register Liaison)

### **Regulations Unit Staff**

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Treena Garrett	LaNita Van Dyke
Donna Poindexter	