

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

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CHIEF COUNSEL SIGNATURE
BLOCK, DEPARTMENT OF
JUSTICE CORRESPONDENCE

January 19, 2001

Subject: & TAX COURT SUMMARY OPINIONS Cancellation Date: July 20, 2001

The purpose of this Notice is to advise all Chief Counsel employees of a modification to the signature block on all documents signed and filed with the United States Tax Court after January 20, 2001, and other documents prepared on behalf of the Chief Counsel. This Notice also advises all Counsel attorneys of a modification with respect to letters sent to the Department of Justice. Finally, this Notice advises Chief Counsel attorneys that, although the Tax Court has begun making their opinions in small tax cases available on its website, such opinions are not precedent and should not be cited or relied on in any case, except the case in which the opinion was filed.

Chief Counsel Signature Block

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 States Tax Court. Stuart L. Brown tendered his resignation as Chief Counsel effective January 20, 2001, and Richard W. Skillman will become Acting Chief Counsel on that date. Accordingly, the following signature block should be used on all documents to be filed with the Tax Court that are signed and dated after January 20, 2001:

Filing Instructions: Binder Part (35) Master Sets: NO x RO x
NO: Circulate Distribute X to: All Personnel Attorneys x In: all offices
RO: Circulate Distribute X to: All Personnel Attorneys x In: all offices
Other National and Regional FOIA Reading Rooms
Electronic Filename: SIGBLKwo.pdf Original signed copy in: CC:F&M:PM:P

RICHARD W. SKILLMAN
Acting Chief Counsel
Internal Revenue Service

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

A similar signature block should be used on all other documents and correspondence signed and dated after January 20, 2001, for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice.

Local counsel should advise local Appeals offices of the need for the new signature block in decision documents that will be signed and dated after January 20, 2001.

Department of Justice Correspondence

In general, the Office of Chief Counsel addresses correspondence to the Department of Justice to the Assistant Attorney General, Tax Division. As of the date of this notice, no appointment has been made to the position of Acting Assistant Attorney General, Tax Division, for the period commencing January 20, 2001. When the appointment is announced, a second Chief Counsel Notice will be issued.

Attorneys in the Office of Chief Counsel also have occasion to correspond with or sign documents on behalf of their local United States Attorney. Local United States Attorneys may have tendered their resignation effective January 20, 2001. Accordingly, Counsel attorneys should contact the office of the local United States Attorney to determine whether it will be necessary to modify the addressee or signature block on such correspondence or documents signed after January 20, 2001.

Tax Court Summary Opinions

The Tax Court recently began making the summary opinions it files in small tax cases "S cases" available on its website. Section 7463(b) provides that a decision entered in any case in which the proceedings are conducted under the small tax case procedures shall not be treated as precedent for any other case. Accordingly, Counsel attorneys should not cite to a summary opinion, except in the case in which the opinion was filed. Similarly, Counsel attorneys should advise taxpayers, their representatives, and Service employees who are citing to a summary

