

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

[CC-2003-024]

[August 1, 2003]

Subject: Chief Counsel Signature Block

Cancel Date: July 31, 2004

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 documents prepared on behalf of the Chief Counsel, effective August 1, 2003.

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. B. John Williams, Jr. tendered his resignation as Chief Counsel effective as of the close of business on July 31, 2003. Commencing August 1, 2003, Emily A. Parker is the Acting Chief Counsel. Accordingly, the following signature block should be used on all documents to be filed with the Tax Court that are signed and dated August 1, 2003, or thereafter:

EMILY A. PARKER
Acting Chief Counsel
Internal Revenue Service

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

Filing Instructions: Binder _____ Master Sets: NO RO _____
NO: Circulate ___ Distribute to: All Personnel Attorneys ___ In: _____
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Electronic Filename: CC-2003-024 Original signed copy in: CC:FM:PM:P

A similar signature block should be used on all other documents and correspondence signed and dated August 1, 2003, or thereafter, for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice. If a document has been signed, but has not been sent to the Tax Court or to the Department of Justice, it should not be reexecuted. Instead, a sticker with the new Chief Counsel signature block may be affixed over the old signature block.

For those cases in which Ms. Parker previously represented the taxpayers and other cases from which she is recused (a recusal list will be provided shortly), the following signature block should be used:

GARY B. WILCOX
Acting Chief Counsel
Internal Revenue Service

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

Local counsel should advise local Appeals offices of the need for the new signature block in decision documents that will be signed and dated August 1, 2003, or thereafter.

If you have any questions regarding the matters discussed in this Notice, please contact the Office of the Associate Chief Counsel (Procedure & Administration), Administrative Provisions & Judicial Practice Division at (202) 622-7800.

/s/
DEBORAH A. BUTLER
Associate Chief Counsel
(Procedure & Administration)