

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2004-037

September 24, 2004

Chief Counsel Signature Block
Where the Chief Counsel May Not

Subject: Represent the Service

Cancel Date: After reading

Purpose

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, correspondence sent to the Department of Justice, and other documents prepared on behalf of the Chief Counsel in cases where the Chief Counsel may not represent the Service.

Discussion

Donald T. Rocen was appointed as Deputy Chief Counsel (Operations) on September 19, 2004. Accordingly, the following signature block should be used on all documents to be filed with the Tax Court, starting immediately, for those cases where Mr. Korb previously represented the taxpayer and other cases from which he is recused:

Donald T. Rocen
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 _____

NO: Circulate ___ Distribute to: All Personnel Attorneys ___ In: _____

Other _____

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For those cases where Mr. Korb and Mr. Rocen either previously represented the taxpayer or are recused, the signature block should provide:

Nicholas J. DeNovio
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 letters addressed to the Department of Justice and other documents or correspondence for which the appropriate titular authority is the Chief Counsel.

If a document has been signed, but not yet sent to the Tax Court or to the Department of Justice, it should not be reexecuted. Instead a sticker with the appropriate Acting Chief Counsel signature block may be affixed over the old signature block.

If you have any questions regarding the matters discussed in this Notice, please contact Branch 3, Administrative Provisions & Judicial Practice Division at (202) 622-7940.

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