Department of the Treasury	Internal Revenue Service	**Office of Chief Counsel**	**Notice**

CC-2001-005

January 18, 2001

Subject: Deputies Chief Counsel

Cancel Date: Upon Incorporation into the CCDM

Purpose:

The purpose of this Notice is to advise employees of revisions to CCDM 30.3.1.2.1.2, which currently provides a basic description and delegation of authority to a single Deputy Chief Counsel position. The revised text provides a basic description and delegation of authority for both existing Deputy Chief Counsel offices and reflects a recent General Counsel designation making the Deputy Chief Counsel (Technical) principal deputy. *See* 5 U.S.C. §§ 3345-3349d; 31 C.F.R. § 18.1. The revised text (attached) has been approved and is effective immediately. Publication within the text of CCDM Part 30 will occur as soon as practicable.

_____/s/_____
Stuart L. Brown
Chief Counsel

Attachment

Filing Instructions: Binder Part (30)   Master Sets: NO____ RO____
NO: Circulate___Distribute X to: All Personnel___ Attorneys___In: all offices_____
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30.3.1.2.1.2 (__-__-__)

Deputies Chief Counsel Generally

(1) Except for those functions or duties which by law must be performed by the Chief Counsel only, all authority delegated to the Chief Counsel is redelegated to the Deputies Chief Counsel for matters and persons under their jurisdiction, subject to the Chief Counsel's continuing supervision, control, and review as required, which includes, but is not limited to, the following:

    a. As assigned, to perform the functions of the Chief Counsel in the absence of the Chief Counsel.

    b. To represent the Chief Counsel in the development of policies governing the Office of Chief Counsel.

    c. To direct, supervise, and evaluate the work of the Associates Chief Counsel, Special Counsels to the Chief Counsel, and Division Counsel.

    d. To sign pocket commissions in his or her own name and issue them to employees under his or her supervision, as necessary.

    e. To perform such additional duties as may, from time to time, be assigned by the Chief Counsel.

(2) The Deputy Chief Counsel (Technical) serves as the principal deputy to the Chief Counsel. The Deputy Chief Counsel (Technical) acts as the Chief Counsel when the office of Chief Counsel is vacant, and, when so acting, may perform all the functions or duties of the Chief Counsel, including any functions or duties that by law must be performed by the Chief Counsel personally.

(3) The provisions of 30.3.1.2.1.2.1 and 30.3.1.2.1.2.2 describe the areas of focus of the two Deputies. Notwithstanding these assignments of areas of focus, each Deputy Chief Counsel may, as he or she deems appropriate, participate in and direct any activities that are subject to the overall supervision of the Chief Counsel.

30.3.1.2.1.2.1   (__-__-__)

Deputy Chief Counsel (Technical)

(1) The Deputy Chief Counsel (Technical) supervises the Associate Chief Counsel (Corporate), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (International), Associate Chief Counsel (Passthroughs and Special Industries), the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), and the Associate Chief Counsel (Procedure and Administration).

(2) The Deputy Chief Counsel (Technical) maintains jurisdiction over legal issues arising in published guidance, private letter ruling, technical advice, and other processes where the

National Office has historically played a primary role. The Deputy Chief Counsel (Technical) performs any additional duties assigned by the Chief Counsel.

(3) The Deputy Chief Counsel (Technical) is chiefly responsible for the following additional activities:

> a. To serve as liaison to the staffs of the General Counsel and the Commissioner as to matters identified in the previous paragraph.

> b. To participate in the interpretation and development of internal revenue laws.

30.3.1.2.1.2.2   (__-__-__)

Deputy Chief Counsel (Operations)

(1) The Deputy Chief Counsel (Operations) supervises the Division Counsel (Large and Mid Size Business), the Division Counsel (Small Business/Self Employed), the Division Counsel (Wage and Investment), the Division Counsel/Associate Chief Counsel (Criminal Tax), the Associate Chief Counsel (Finance and Management), and the Associate Chief Counsel (General Legal Services).

(2) The Deputy Chief Counsel (Operations) maintains jurisdiction over issues arising in litigation nationwide and has primary responsibility for matters involving management of the Office of Chief Counsel. The Deputy Chief Counsel (Operations) performs any additional duties assigned by the Chief Counsel.

(3) The Deputy Chief Counsel (Operations) is chiefly responsible for the following additional activities:

> a. To serve as liaison to the staffs of the General Counsel and the Commissioner as to matters identified in the previous paragraph.

> b. To plan, direct, and coordinate the administrative and management policies and programs of the Office.

> c. To participate in the formulation of tax litigation policy