

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2009-005

December 19, 2008

Subject: Chief Counsel Signature Block

Cancel Date: June 19, 2009

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 after December 19, 2008.

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. Donald L. Korb tendered his resignation as Chief Counsel effective as of the close of business on December 19, 2008. Commencing after December 19, 2008, Clarissa C. Potter 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 after December 19, 2008:

CLARISSA C. POTTER
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 December 19, 2008, for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice. If a Tax Court document has been signed by a petitioner or petitioner's representative (e.g., stipulated decision, stipulation of facts, or joint motion), but has not been sent to the Tax Court on or before December 19, 2008,

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the document need not be reexecuted. Instead, a sticker with the new Acting Chief Counsel signature block may be affixed over the old signature block. For other documents, the signature page should be modified and reexecuted to reflect the new signature block.

For those cases in which Ms. Potter 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:

H. STEPHEN KESSELMAN
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 after December 19, 2008.

If you have any questions regarding the matters discussed in this Notice, please contact the Office of the Associate Chief Counsel (Procedure & Administration), Branch 6 or 7, at (202) 622-7950 or (202) 622-4570, respectively.

_____/s/_____
Deborah A. Butler
Associate Chief Counsel
(Procedure & Administration)