

CC-2025-003

January 16, 2025

Subject: Chief Counsel Signature Block

Cancel Date Until further notice

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 the close of business on January 17, 2025.

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. Marjorie A. Rollinson is resigning as Chief Counsel as of January 17, 2025. After January 17, 2025, William M. Paul 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 January 17, 2025:

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

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

A similar signature block should be used on all other documents and correspondence signed and dated after January 17, 2025, for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice. If a Tax Court

Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	X Electronic Reading Room
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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 or e-filed with the Tax Court before close of business on January 17, 2025, the document need not be reexecuted. Instead, a sticker or label 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 Mr. Paul previously represented the taxpayers and other cases from which he is recused, the following signature block should be used:

DRITA TONUZI
Deputy Chief Counsel (Operations)
Internal Revenue Service

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

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 close of business on January 17, 2025.

If you have any questions regarding the matters discussed in this Notice, please contact the Office of the Associate Chief Counsel (Procedure & Administration) at (202) 317-3400.

_____/s/
Paul T. Butler
Associate Chief Counsel
(Procedure & Administration)