

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

N(30)000-341

July 2, 2000

Announcement of the New  
Division Counsel/Associate  
**Subject:** Chief Counsel (Criminal Tax)

Upon Incorporation  
**Cancel Date:** into the CCDM

## Purpose

This notice is intended to advise Counsel employees of both a name change and modification to the organizational structure of, and assignment of duties within, the Criminal Tax functions. The new name is Division Counsel/Associate Chief Counsel (Criminal Tax) function.

## Generally

Effective July 2, 2000, the Criminal Tax function will be headed by Division Counsel/Associate Chief Counsel, who will report to, and be supervised by, the Deputy Chief Counsel (Operations). The Division Counsel/Associate Chief Counsel (Criminal Tax) directly supervises a Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax). The Division Counsel/Associate Chief Counsel (Criminal Tax) also supervises, through the Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), a National Headquarters Branch Chief (Criminal Tax) and the three Special Counsel (two of whom are stationed at National Headquarters and one of whom is stationed in Glynco, Georgia and the Federal Law Enforcement Training Center. The Division Counsel/Associate Chief Counsel (Criminal Tax), Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), and Branch Chief (Criminal Tax) maintain their offices at the National Headquarters in Washington, D.C. The Division Counsel/Associate Chief Counsel (Criminal Tax) also supervises, through the Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), six Area Counsel (Criminal Tax) maintaining offices in Philadelphia, Pennsylvania, Baltimore, Maryland, Atlanta, Georgia, Chicago, Illinois, Dallas, Texas, and Laguna Niguel, California.

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## **Organization and Function of the Office of Division Counsel/Associate Chief Counsel (Criminal Tax)**

- A. **PURPOSE:** This document describes the organization and function of the Office of Division Counsel/Associate Chief Counsel (Criminal Tax) and subordinate offices.
- B. **ESTABLISHMENT:** There is established within the Office of Chief Counsel, Internal Revenue Service, a legal Criminal Tax function, known as the Office of Division Counsel/Associate Chief Counsel (Criminal Tax) [DC/ACC (CT)]. The function is headquartered in Washington, D.C. and maintains other offices nationwide.
- C. **MISSION:** The mission of the DC/ACC (CT) is to provide impartial, top quality legal service to, and on behalf of, the Internal Revenue Service and the Office of Chief Counsel with respect to Criminal Tax (CT) matters and to provide all necessary legal support to the Chief Counsel and the Department of Treasury on matters of CT policy.
- D. **DIVISION COUNSEL/ASSOCIATE CHIEF COUNSEL (CRIMINAL TAX):** The DC/ACC (CT) is responsible for the overall administration of the CT legal program at the field and national levels. The DC/ACC (CT) is responsible for planning, directing, and coordinating the policies and programs with respect to the management and direction of all CT legal work within the Chief Counsel's office, including substantive criminal matters (*e.g.*, tax, currency, and money laundering crimes), criminal procedure and investigative matters (*e.g.*, administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants and forfeitures), providing advice on the referral of cases to the Department of Justice for prosecution or commencement of judicial forfeitures, and providing appellate recommendations to the Department of Justice.
- (1) To accomplish the mission, the DC/ACC (CT):
- a. Plans, directs and coordinates the legal work of the CT function;
  - b. Provides input to the Chief Counsel on matters of CT policy;
  - c. Reviews high profile/sensitive cases centralized in the National Headquarters;
  - d. Plans and implements actions, including periodic meetings, necessary to create and maintain strong communications within the CT function and between CT and other functions;
  - e. Issues advice, direction and guidance in the appropriate form, including but not limited to:
    - i. legal advice memoranda;
    - ii. informal and formal technical advice;

- iii. Legal Guidance Memoranda;
  - iv. Internal Revenue Manual provisions;
  - v. Chief Counsel Notices and Directive Manual provisions;
  - vi. a bi-monthly CT Bulletin;
  - vii. handbooks on various issues such as money laundering, tax crimes, electronic surveillance, sentencing, and search warrants; and
  - viii. an annual CT Developments publication;
- f. Reviews CI requests for use of special investigation techniques, including but not limited to:
- i. proposed Grants of Immunity under 18 U.S.C. § 6001, et seq.;
  - ii. initial requests, deviations and extensions of Group I undercover operations as a member of the Undercover Advisory Committee;
  - iii. highly sensitive search warrants centralized in the National Headquarters; and
  - iv. non-consensual electronic surveillance;
- g. Reviews requests for Code judicial forfeitures pursuant to I.R.C. § 7301, et seq. and makes recommendations on forfeiture petitions for remission or mitigation or offers in compromise;
- h. Responds to inquiries including, but not limited to, those from Congress; other governmental agencies; professional organizations; the public, as well as FOIA requests;
- i. Prepares Chief Counsel Advice for disclosure under I.R.C. § 6110;
- j. Coordinates between the Department of Justice, other Chief Counsel/Internal Revenue Service functions and other Government agencies;
- k. Disseminates Department of Justice declines;
- l. In consultation with the Chief Counsel and the General Counsel, makes appellate and certiorari recommendations to the Department of Justice;
- m. Designs, coordinates and conducts CT training including Basic, Advanced, Symposium and specialized schools;
- n. Provides full time senior attorney(s) as instructors at the Federal Law Enforcement Training Center in Glynco, Georgia;
- o. Provides a Counsel liaison to multi-governmental agency task forces;
- p. Implements and evaluates operational policies and procedures designed to improve the delivery of legal services;

- q. Identifies and communicates emerging and significant issues; and
- r. Performs such other functions as may be prescribed from time to time by the Chief Counsel.

(2) The DC/ACC (CT) also performs the following and other necessary managerial and supervisory duties:

- a. Supervises the personnel assigned to the CT function in the National, Area, and local offices;
- b. Prepares evaluations and appraises the performance of subordinate personnel, taking personnel actions as necessary for those under his/her supervision;
- c. Assigns, reassigns, and transfers DC/ACC personnel among any of the function's subordinate offices, as necessary;
- d. Assigns and reviews work products, oversees and monitors work assignment priorities and workload balances, and transfers work within the CT function to ensure a proper workload balance;
- e. Approves travel and travel vouchers and manages other assigned budgetary functions;
- f. Develops and executes policies, procedures, and directives designed to manage the budget process for all aspects of the CT function;
- g. Provides management, budget, personnel and other support to subordinate managers and employees;
- h. Develops and monitors performance measures and program goals for the provision of legal services and published guidance;
- i. Ensures that performance and program goals, strategy, and organizational policies are clearly communicated to employees;
- j. Prepares and maintains records and reports with respect to the work of the CT function;
- k. Designates an Acting official during his/her own temporary absence or the temporary absence of a subordinate incumbent official;
- l. Redelegates his/her authority as necessary, except where such re delegation is expressly restricted or otherwise restricted by law, regulation, or policy; and

- m. Signs on behalf of the Chief Counsel by the use of the “by-line” (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name (whichever is appropriate) correspondence and other papers pertaining to the functions of Counsel and which are considered in the course of the official duties of the DC/ACC (CT). Except through the use of the “by-line,” correspondence and other papers are not to be signed in the name of the Chief Counsel by anyone other than the Chief Counsel EXCEPT in specific situations where he/she authorizes the use of his/her signature.

E. ORGANIZATION STRUCTURE: The office is headed by the DC/ACC (CT), who reports to and is supervised by the Deputy Chief Counsel (Operations). The DC/ACC (CT) directly supervises a Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax) [DDC/DACC (CT)]. The DC/ACC (CT) supervises, through the DDC/DACC (CT), a National Headquarters Branch Chief (Criminal Tax) [BC (CT) or Branch Chief] and three Special Counsel (two of whom are stationed at National Headquarters and one of whom is stationed in Glynco, GA). The DC/ACC (CT), DDC/DACC (CT), and BC (CT) maintain their offices at the National Headquarters in Washington, DC. The DC/ACC (CT) also supervises, through the DDC/DACC (CT), six Area Counsel (Criminal Tax) [AC (CT) or Area Counsel], who in turn supervise numerous division attorneys, including one Special Litigation Assistant in each area. The Area Counsel (CT) maintain their offices in the same cities as the Directors, Field Operation, Criminal Investigation.

F. DEPUTY DIVISION COUNSEL/DEPUTY ASSOCIATE CHIEF COUNSEL (CRIMINAL TAX). The DDC/DACC (CT) reports to, and is supervised by, the DC/ACC (CT). The Deputy performs those functions the DC/ACC (CT) is authorized to perform that arise out of, relate to, or concern the respective activities or functions administered by the Deputy, subject to the continuing supervision, control, and review of the DC/ACC (CT). Upon delegation by the DC/ACC (CT), the Deputy may supervise any or all staff not otherwise under the supervisory jurisdiction of the DDC/DACC (CT). Unless prescribed otherwise by the DC/ACC (CT), the Deputy may act for or represent the DC/ACC (CT) in the development of policies governing the office and serves as Acting DC/ACC (CT) in the absence of the DC/ACC (CT). The Deputy will perform such additional duties as may, from time to time, be assigned by the DC/ACC (CT).

G. NATIONAL HEADQUARTERS BRANCH CHIEF (CRIMINAL TAX)

(1) The mission of the BC (CT) is to provide impartial, top quality legal service to, and on behalf of, the Internal Revenue Service and the Office of Chief Counsel with respect to criminal tax matters and to provide all necessary legal support to the Chief Counsel and the Department of Treasury on matters of criminal tax policy.

(2) The BC (CT) reports to, and is supervised by, the DDC/DACC(CT) and is responsible for managing the personnel in the National Headquarters who do not report directly to the DC/ACC (CT) or DDC/DACC (CT). The BC (CT) assists in planning, directing, and coordinating the policies and programs with respect to the management and direction of all CT legal work centralized at the National Headquarters, including

substantive criminal matters (*e.g.*, tax, currency, and money laundering crimes), criminal procedure and investigative matters (*e.g.*, administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants and forfeitures), providing advice on the referral of cases to the Department of Justice for prosecution or commencement of judicial forfeitures, and providing appellate recommendations to the Department of Justice. To accomplish the mission, the BC (CT):

- a. Assists in planning, directing and coordinating the legal work of the CT function in the National Headquarters;
- b. Provides input to the DC/ACC (CT) on matters of CT policy;
- c. Assists in the review of high profile/sensitive cases centralized in the National Headquarters;
- d. Alerts the DC/ACC (CT) to sensitive or unique matters in the area;
- e. Makes recommendations to the DC/ACC (CT) on emerging issues;
- f. Plans and implements actions, including periodic meetings, necessary to create and maintain strong communications within the CT function and between the CT function and other functions;
- g. Reviews proposed advice, direction and guidance in the appropriate form, including but not limited to:
  - i. legal advice memoranda;
  - ii. informal and formal technical advice;
  - iii. Legal Guidance Memoranda;
  - iv. Internal Revenue Manual provisions;
  - v. Chief Counsel Notices and Directive Manual provisions;
  - vi. a bi-monthly CT Bulletin;
  - vii. handbooks on various issues such as money laundering, tax crimes, electronic surveillance, sentencing, and search warrants; and
  - viii. an annual CT Developments publication;
- h. Reviews CI requests for use of special investigation techniques, including but not limited to:
  - i. proposed Grants of Immunity under 18 U.S.C. § 6001, *et seq.*;
  - ii. initial requests, deviations and extensions of Group I undercover operations as a member of the Undercover Advisory Committee;
  - iii. highly sensitive search warrants centralized in the National Headquarters; and
  - iv. non-consensual electronic surveillance;

- i. Reviews requests for Code judicial forfeitures pursuant to I.R.C. § 7301, et seq. and makes recommendations on forfeiture petitions for remission or mitigation or offers in compromise;
- j. Reviews proposed responses to inquiries including, but not limited to, those from Congress; other governmental agencies; professional organizations; the public, as well as FOIA requests;
- k. Supervises the preparation of Chief Counsel Advice for disclosure under I.R.C. § 6110;
- l. Coordinates between the Department of Justice, other Chief Counsel/Internal Revenue Service functions and other Government agencies;
- m. Assists in the dissemination of Department of Justice declines;
- n. Assists in the formulation of appellate and certiorari recommendations to the Department of Justice on adverse decisions;
- o. Assists in the designing, coordinating and conducting of CT training including Basic, Advanced, Symposium and specialized schools;
- p. Provides a Counsel liaison to multi-governmental agency task forces;
- q. Assists in developing and monitoring performance measures and program goals for the provision of legal services and published guidance;
- r. Implements and evaluates operational policies and procedures designed to improve the delivery of legal services for assigned areas of responsibility;
- s. Identifies and communicates emerging and significant issues; and
- t. Performs such other functions as may be prescribed from time to time by the DC/ACC (CT).

(3) The BC (CT) also performs the following and other necessary managerial and supervisory duties:

- a. Supervises the personnel assigned to the CT function in the National Headquarters that are not supervised by the DC/ACC (CT) or DDC/DACC (CT);
- b. Prepares evaluations and appraises the performance of subordinate personnel, taking personnel actions as necessary for those under his/her supervision;

- c. Assigns and reviews work products, establishes work assignment priorities, monitors workload balances, and transfers work among National Headquarters attorneys to ensure a proper workload balance;
- d. Approves travel and travel vouchers and manages other assigned budgetary functions;
- e. Assists in the development and execution of policies, procedures, and directives designed to manage the budget process for all aspects of the CT function;
- f. Ensures that performance and program goals, strategy, and organizational policies are clearly communicated to employees;
- g. Prepares and maintains records and reports with respect to the work of the CT function;
- h. Designates an Acting BC (CT) during the his/her temporary absence
- i. Redelegates his/her authority as necessary, except where such re delegation is expressly restricted or otherwise restricted by law, regulation, or policy; and
- j. Signs on behalf of the Chief Counsel by the use of the "by-line" (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name (whichever is appropriate) correspondence and other papers pertaining to the functions of Counsel and which are considered in the course of the official duties of the BC (CT). Except through the use of the "by-line," correspondence and other papers are not to be signed in the name of the Chief Counsel by anyone other than the Chief Counsel EXCEPT in specific situations where he/she authorizes the use of his/her signature.

#### H. AREA COUNSEL (CRIMINAL TAX)

(1) The mission of each AC (CT) is to provide impartial, top quality legal services in all criminal tax matters within his/her assigned geographic jurisdiction.

(2) Each AC (CT) is responsible for the administration of the CT program at the area and district level and each supervises the CT attorneys within an assigned geographic area. Each AC (CT) reports to and is supervised by the DC/ACC (CT) through the DDC/DACC (CT) and is responsible for: implementing the policies and programs formulated by the Internal Revenue Service and the Office of Chief Counsel with respect to the criminal tax function; advising and counseling the Area Manager for IRS Criminal Investigation and his/her subordinates in all legal aspects of the criminal tax function, including substantive criminal matters (*e.g.*, tax, currency and money laundering crimes), criminal procedure and investigative matters (*e.g.*, administrative and grand jury investigations, undercover operations, electronic surveillance, search

warrants and forfeitures), the referral of cases to the Department of Justice for grand jury investigation, criminal prosecution, and the commencement of forfeitures; and coordinating with other functions within the Internal Revenue Service and the Office of Chief Counsel on all matters involving criminal tax. To accomplish the mission, each AC (CT):

- a. Plans, directs and coordinates the legal work of the Criminal Tax function in the assigned geographic area;
- b. Plans and implements actions, including periodic meetings, necessary to create and maintain strong communications within the assigned area and between other areas and the National Office;
- c. Provides formal and informal legal advice and assistance in matters requiring the approval of the CI Area Manager;
- d. Informs the CT attorneys and the CI Area Manager of developments in substantive and procedural matters;
- e. Coordinates and participates in training of Counsel and CI personnel;
- f. Periodically meets with the CI Area Manager to ensure that necessary legal services are being provided and to discuss areas for improvement;
- g. Alerts the DC/ACC (CT) to sensitive or unique matters in the area;
- h. Makes recommendations to the DC/ACC (CT) on emerging issues;
- i. Supports the DC/ACC (CT) in the design, coordination and conducting of criminal tax schools;
- j. Supports the DC/ACC (CT) in the preparation and updating of manual provisions, training materials, technical updates and other publications;
- k. Coordinates between the Department of Justice, other Chief Counsel/Internal Revenue Service functions and other Government agencies; and
- l. Performs such other functions as may be prescribed from time to time by the DC/ACC (CT).

(3) Each AC (CT) also performs the following and other necessary managerial and supervisory duties:

- a. Supervises the attorneys assigned to the Criminal Tax function in the Area and local offices;
- b. Assigns, reassigns, and transfers AC (CT) and DC (CT) personnel under

his or her jurisdiction among any of the AC (CT)'s subordinate offices, as necessary;

- c. Prepares evaluations and appraises the performance of subordinate personnel, taking personnel actions as necessary for those under his/her supervision;
- d. Assigns and reviews work products, establishes work assignment priorities, monitors workload balances, and transfers work among docket attorneys to ensure a proper workload balance;
- e. Ensures that performance and program goals, strategy, and organizational policies are clearly communicated to employees;
- f. Approves travel and travel vouchers and manages other assigned budgetary functions for the area;
- g. Prepares and maintains records and reports with respect to the work of the CT function in the area;
- h. Designates an Acting AC (CT) or other manager for the function for the temporary absence of the incumbent;
- i. Redelegates his/her authority as necessary, except where such redelegation is expressly restricted or otherwise restricted by law, regulation, or policy; and
- j. Signs on behalf of the Chief Counsel by the use of the "by-line" (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name (whichever is appropriate) correspondence and other papers pertaining to the functions of Counsel and which are considered in the course of the official duties of the AC (CT). Except through the use of the "by-line," correspondence and other papers are not to be signed in the name of the Chief Counsel by anyone other than the Chief Counsel EXCEPT in specific situations where he/she authorizes the use of his/her signature.

#### I. ATTORNEYS (CRIMINAL TAX )

(1) The mission of each CT attorney is to provide impartial, top quality legal services in all criminal tax matters within his or her jurisdiction. The SLA, GS-15 is assigned to the most difficult cases.

(2) Each CT attorney reports to the AC (CT) with supervisory jurisdiction over their locale and each is responsible for: implementing the policies and programs formulated by the Internal Revenue Service and the Office of Chief Counsel with respect to the CT function; advising and counseling the Special Agent in Charge ("SAC") and his/her subordinates in all areas of the CT function, including substantive criminal matters (*e.g.*,

tax, currency and money laundering crimes), criminal procedure and investigative matters (e.g., administrative and grand jury investigations, undercover operations, electronic surveillance, search warrants and forfeitures), the referral of cases to the Department of Justice for grand jury investigation, criminal prosecution, and the commencement of forfeitures; and coordinating with other functions within the Internal Revenue Service and the Office of Chief Counsel on all matters involving CT.

(3) To accomplish the mission, each CT attorney:

- a. Achieves and maintains a high level of proficiency in all substantive and procedural areas of the CT function;
- b. Establishes and maintains communication with CI on all case work;
- c. Monitors case progress from case initiation to completion, rendering continuous advice as necessary;
- d. Periodically meets with special agents and their first-line managers for case reviews;
- e. Apprises the SAC and first-line managers of developments in substantive and procedural matters;
- f. Provides initial response to requests for legal assistance from the centralized case reviewer;
- g. Participates in taxpayer conferences at the request of the SAC, ;
- h. Reviews the special agent's final report and prepares a case evaluation as appropriate;
- i. Responds to requests for legal advice in nonspecific case matters, both formal and informal;
- j. Participates in the preparation of undercover requests, undercover planning sessions, and undercover operational meetings;
- k. Assists in the preparation of requests for grants of immunity under 18 U.S.C. § 6001, et seq.;
- l. Renders advice in all search warrant situations, including the review of search warrant applications and affidavits, responding to questions raised during execution of the warrants, and post-review of the search;
- m. Provides legal advice and assistance on all CI seizure warrants and forfeiture recommendations;

- n. Reviews and refers summonses for enforcement and assists in summons enforcement proceedings, as necessary;
- o. Provides legal advice and assistance regarding requests for special investigative techniques;
- p. Assists in the preparation of, and participates in, CI professional education programs;
- q. Identifies emerging legal issues and disseminates the same to the AC (CT) and the SAC;
- r. Apprises the AC (CT) of sensitive cases and other matters, as necessary;
- s. Renders assistance to the Department of Justice upon its request;
- t. Coordinates with other Counsel offices, the Internal Revenue Service and the Department of Justice all matters relative to civil aspects of the criminal case;
- u. Establishes appropriate liaisons with other federal, state and local government agencies and with members of the public, as necessary;
- v. Represents the CT function of Chief Counsel in Compliance Council meetings and similar multifunction meetings;
- w. Performs all other tasks necessary to accomplish the mission of the Chief Counsel;
- x. Performs such other functions as may be prescribed from time to time by the AC (CT); and
- y. Signs on behalf of the Chief Counsel by the use of the "by-line" (described in (30)7(11)0, Office of Chief Counsel Correspondence Handbook) or in his/her own name (whichever is appropriate) correspondence and other papers pertaining to the functions of Counsel and which are considered in the course of the official duties of the DC (CT). Except through the use of the "by-line," correspondence and other papers are not to be signed in the name of the Chief Counsel by anyone other than the Chief Counsel EXCEPT in specific situations where he/she authorizes the use of his/her signature.

J. CANCELLATION: Inconsistent delegations and organizational and functional statements germane to this office or its predecessor office are superseded.

K. EFFECTIVENESS: The function described hereby will become effective July 2, 2000.

