

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2025-004

February 12, 2025

Subject: Chief Counsel Signature Block **Cancel Date** Until further notice

The purpose of this Notice is to advise all Chief Counsel employees of the correct signature block to be used 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 immediately.

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. William M. Paul is the Acting Chief Counsel. Accordingly, unless a specific Tax Court Rule provides otherwise (e.g., T.C. Rule 23(a)(4) requiring the omission of a party's mailing address, email address, and telephone number on decision documents) the following signature block should be used on all documents to be filed with the Tax Court:

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 for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice. If a Tax Court document reflecting a former Chief Counsel

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| Distribute to: | Tax Litigation staff | Tax Litigation staff & Support personnel |
| | X All Personnel | X Electronic Reading Room |
| Filename: | CC-2025-004 | File copy in: CC:FM:PFD |

has been signed by a petitioner or petitioner's representative (e.g., stipulated decision, stipulation of facts, or joint motion), but has not yet been sent to or e-filed with the Tax Court, 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:

AUDREY M. MORRIS
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 signature block in decision documents to reflect William M. Paul as Acting Chief Counsel, as well as the requirement in T.C. Rule 23(a)(4) to omit a party's mailing address, email address, and telephone number from decision documents.

This Notice supersedes Chief Counsel Notice 2025-003, Chief Counsel Signature Block, dated January 16, 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)