

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

CC-2001-009

February 9, 2001

New and Revised
Subject: General Counsel Orders

Upon Incorporation
Cancel Date: into the CCDM

Purpose:

The purpose of this Notice is to advise employees of recent revisions to the full complement of General Counsel Orders. The combined effect of these revisions is to replace General Counsel Orders 1-11 (all of the existing orders) and General Counsel Directive 14 with new and revised General Counsel Orders 1-10. Attached you will find text editable reproductions of the new and revised orders. However, the e-mail transmitting this Notice will also provide images of the orders as signed. Of particular note to Office of Chief Counsel, IRS, employees is General Counsel Order 4, which delegates authority to the Assistant General Counsel who is the Chief Counsel, Internal Revenue Service. These orders will ultimately be incorporated as exhibits to Part 30 of the CCDM.

/s/
Richard J. Mihelcic
Associate Chief Counsel
(Finance and Management)

Attachments

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DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 1

Organization and Functions of the Legal Division

Under the authority granted to me as General Counsel of the Department of the Treasury by 31 U.S.C. 301(f) and 321(b), and Treasury Department Order Nos. 101-05, 107-04, and 107-07, and pursuant to my role as head of the Legal Division of the Department of the Treasury, I hereby define and prescribe the organization and functions of the Legal Division of the Department of the Treasury:

1. The Legal Division is headed by the General Counsel, who is by statute the chief law officer of the Department of the Treasury. The Legal Division comprises the attorneys providing legal services in offices and bureaus of the Department of the Treasury in accordance with the delegations made by this order. The General Counsel operates principally through a Deputy General Counsel, the Assistant General Counsels, the Counselor to the General Counsel (hereafter Counselor), the Associate Deputy General Counsel, and the various Counsels listed herein.
2. The General Counsel provides legal advice to the Secretary of the Treasury, the Deputy Secretary, the Under Secretaries, the Assistant Secretaries, and the Treasurer of the United States on any legal matter that may arise within the Department. The General Counsel supervises the Legal Division and establishes the policies, procedures, and standards governing its functioning.
3. The Deputy General Counsel acts as General Counsel in the absence of the General Counsel, reviews all work prepared for the General Counsel, and supervises the day-to-day operation of the Legal Division.
4. All Assistant General Counsels (with the exception of the Assistant General Counsel who is the Chief Counsel of the Internal Revenue Service), the Counselor, the Associate Deputy General Counsel, the Tax Legislative Counsel, the International Tax Counsel, and the Benefits Tax Counsel report to the General Counsel through the Deputy General Counsel. The Assistant General Counsel who is the Chief Counsel of the Internal Revenue Service reports to the General Counsel (except for those matters for which the Chief Counsel reports by statute exclusively to the Commissioner, Internal Revenue Service). Other Chief Counsels and the Legal Counsels report to an Assistant General Counsel as set forth in this Order.

5. The Assistant General Counsel who is the Chief Counsel of the Internal Revenue Service is by statute the chief law officer for the Internal Revenue Service, and supervises and directs the legal staff advising the Internal Revenue Service.
6. The Assistant General Counsel (General Law and Ethics) provides legal advice to the Assistant Secretary (Management) and Chief Financial Officer, the Assistant Secretary (Public Affairs), and the Treasurer of the United States, and to the Departmental Offices generally with respect to ethics, procurement, personnel, labor relations, disclosure, fiscal and other general law issues affecting the administration of the Department. The Assistant General Counsel (General Law and Ethics) supervises the Deputy Assistant General Counsel (General Law and Ethics); the Chief Counsel, United States Mint; and the Chief Counsel, Bureau of Engraving and Printing.
7. The Assistant General Counsel (Banking and Finance) provides legal advice to the Under Secretary (Domestic Finance), the Assistant Secretary (Financial Institutions), the Assistant Secretary (Financial Markets), the Assistant Secretary (Economic Policy), and the Fiscal Assistant Secretary. The Assistant General Counsel (Banking and Finance) supervises the Deputy Assistant General Counsel (Banking and Finance); the Chief Counsel, Bureau of the Public Debt; the Chief Counsel, Financial Management Service; and the Legal Counsel, Community Development Financial Institutions Fund.
8. The Assistant General Counsel (Enforcement) provides legal advice to the Under Secretary (Enforcement), the Assistant Secretary (Enforcement), and the Special Assistant to the Secretary (National Security). The Assistant General Counsel (Enforcement) supervises the Deputy Assistant General Counsel (Enforcement); the Chief Counsel, Bureau of Alcohol, Tobacco and Firearms; the Chief Counsel, United States Customs Service; the Chief Counsel, United States Secret Service; the Chief Counsel, Financial Crimes Enforcement Network; the Legal Counsel, Federal Law Enforcement Training Center; and the Legal Counsel, Executive Office for Asset Forfeiture.
9. The Assistant General Counsel (International Affairs) provides legal advice to the Under Secretary (International Affairs) and the Assistant Secretary (International Affairs). The Assistant General Counsel (International Affairs) supervises the Deputy Assistant General Counsel (International Affairs) and the Chief Counsel, Office of Foreign Assets Control.
10. The Counselor provides legal advice to the Assistant Secretary (Legislative Affairs and Public Liaison) and the Executive Secretary. The Counselor also assists the General Counsel and the Deputy General Counsel by coordinating issues of general interest within the Legal Division and undertakes special assignments as requested by the General Counsel or the Deputy General Counsel. The Counselor supervises the Deputy Counselor to the General Counsel.
11. The Associate Deputy General Counsel oversees and coordinates the development and presentation of the Treasury Department's position in significant litigation at the trial and appellate level, other than litigation involving the Internal Revenue Service, the Office of the

Comptroller of the Currency, the Office of Thrift Supervision, the Treasury Inspector General, or the Treasury Inspector General for Tax Administration. The Associate Deputy General Counsel also undertakes special assignments as requested by the General Counsel or Deputy General Counsel.

12. The Tax Legislative Counsel is the principal legal adviser to the Assistant Secretary (Tax Policy) with respect to domestic aspects of tax legislation and tax policy.
13. The International Tax Counsel is the principal legal adviser to the Assistant Secretary (Tax Policy) with respect to international aspects of tax legislation and tax policy.
14. The Benefits Tax Counsel is the principal legal adviser to the Assistant Secretary (Tax Policy) with respect to pension and benefits aspects of tax legislation and tax policy.
15. The Chief Counsel, Bureau of Alcohol, Tobacco and Firearms, is the legal adviser to the Director of the Bureau of Alcohol, Tobacco and Firearms and supervises and directs the legal staff advising the Bureau of Alcohol, Tobacco and Firearms. This Chief Counsel reports to and is supervised by the Assistant General Counsel (Enforcement).
16. The Chief Counsel, United States Customs Service, is the legal adviser to the Commissioner, United States Customs Service, and supervises and directs the legal staff advising the United States Customs Service. This Chief Counsel reports to and is supervised by the Assistant General Counsel (Enforcement).
17. The Chief Counsel, United States Secret Service, is the legal adviser to the Director, United States Secret Service, and supervises and directs the legal staff advising the United States Secret Service. This Chief Counsel reports to and is supervised by the Assistant General Counsel (Enforcement).
18. The Chief Counsel, Financial Crimes Enforcement Network, is the legal adviser to the Director, Financial Crimes Enforcement Network, and supervises and directs the legal staff advising the Financial Crimes Enforcement Network. This Chief Counsel reports to and is supervised by the Assistant General Counsel (Enforcement).
19. The Chief Counsel, Financial Management Service, is the legal adviser to the Commissioner, Financial Management Service and supervises and directs the legal staff advising the Financial Management Service. This Chief Counsel reports to and is supervised by the Assistant General Counsel (Banking and Finance).
20. The Chief Counsel, Bureau of the Public Debt, is the legal adviser to the Commissioner, Bureau of the Public Debt and supervises and directs the legal staff advising the Bureau of the Public Debt. This Chief Counsel reports to and is supervised by the Assistant General Counsel (Banking and Finance).

21. The Chief Counsel, Office of Foreign Assets Control, is the legal adviser to the Director, Office of Foreign Assets Control and supervises and directs the legal staff advising the Office of Foreign Assets Control. This Chief Counsel reports to and is supervised by the Assistant General Counsel (International Affairs).
22. The Chief Counsel, Bureau of Engraving and Printing, is the legal adviser to the Director, Bureau of Engraving and Printing, and supervises and directs the legal staff advising the Bureau of Engraving and Printing. This Chief Counsel reports to and is supervised by the Assistant General Counsel (General Law and Ethics).
23. The Chief Counsel, United States Mint, is the legal adviser to the Director, United States Mint, and supervises and directs the legal staff advising the United States Mint. This Chief Counsel reports to and is supervised by the Assistant General Counsel (General Law and Ethics).
24. The Legal Counsel, Federal Law Enforcement Training Center, is the legal adviser to the Director, Federal Law Enforcement Training Center, and supervises and directs the legal staff advising the Federal Law Enforcement Training Center. This Legal Counsel reports to and is supervised by the Assistant General Counsel (Enforcement).
25. The Legal Counsel, Executive Office for Asset Forfeiture, is the legal adviser to the Director, Executive Office for Asset Forfeiture, and supervises and directs the legal staff advising the Executive Office for Asset Forfeiture. This Legal Counsel reports to and is supervised by the Assistant General Counsel (Enforcement).
26. The Legal Counsel, Community Development Financial Institutions Fund, is the legal adviser to the Director, Community Development Financial Institutions Fund, and supervises and directs the legal staff advising the Community Development Financial Institutions Fund. This Legal Counsel reports to and is supervised by the Assistant General Counsel (Banking and Finance).

A change in title of any official or office in the Departmental Offices or a bureau shall not affect the foregoing assignments unless the change includes a change of function. The General Counsel may reassign any function assigned herein.

General Counsel Order No. 1 of November 3, 1994, is hereby superseded.

General Counsel Order No. 5 of October 15, 1987, and General Counsel Order No. 10 of January 12, 1993, are hereby revoked.

_____/s/
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 2

Delegation of Authority to the Deputy General Counsel

Under the authority of 31 U.S.C. 301(f) and 321(b), and Treasury Department Order Nos. 101-05, 101-11, 107-02, 107-04, and 107-07, I hereby delegate to the Deputy General Counsel the following authority:

1. To supervise the day-to-day operations of the Legal Division.
2. To assign legal matters referred to the General Counsel to Assistant General Counsels, the Counselor to the General Counsel (hereafter Counselor), or the Associate Deputy General Counsel.
3. To act on personnel actions respecting attorneys in the Legal Division that are referred to the General Counsel, except actions respecting Assistant General Counsels, Deputy Assistant General Counsels, the Counselor, the Deputy Counselor to the General Counsel, the Associate Deputy General Counsel, Chief Counsels, Deputy Chief Counsels, Legal Counsels, the Tax Legislative Counsel, the International Tax Counsel, or the Benefits Tax Counsel.
4. To represent the General Counsel in novel, significant, or disputed matters requiring contact with an agency outside the Department of the Treasury or involving a matter in dispute between bureaus or offices of the Department.
5. To administer the oath of office required by 5 U.S.C. 3331 or any other oath required by law in connection with employment in the Federal service.
6. To sign her own name on all correspondence to Congressional committees, the Office of Management and Budget or otherwise pertaining to the Treasury Department legislative program or its position on legislation, with the exception of recommendations to the Office of Management and Budget on enrolled bills, which are prepared for the signature of the General Counsel.
7. To exercise the authorities of the Deputy General Counsel prescribed in General Counsel Order No. 10, "Delegations of Authority and Procedures for Litigation."
8. To perform such other functions of the General Counsel as the General Counsel may from time to time direct.

General Counsel Order No. 2 of January 12, 1993, is hereby superseded.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 3

**Delegation of Authority to Assistant General Councils,
the Counselor to the General Counsel,
and the Associate Deputy General Counsel**

Under the authority of 31 U.S.C. 301(f) and 321(b), and Treasury Department Orders Nos. 101-05, 101-11, 107-02, and 107-04:

1. I hereby delegate to Assistant General Councils (other than the Assistant General Counsel who is Chief Counsel of the Internal Revenue Service), the Counselor to the General Counsel (hereafter Counselor), and the Associate Deputy General Counsel the authority to perform the following functions:

a. To provide advice to the Under Secretaries, Assistant Secretaries, and other officials and employees in the Departmental Offices and Treasury Bureaus to whom they are to provide legal assistance under General Counsel Order No. 1.

b. To exercise the authorities prescribed in General Counsel Order No. 10, "Delegations of Authority and Procedures for Litigation."

c. To administer the oath of office required by 5 U.S.C. 3331, or any other oath required by law in connection with employment in the Federal service.

2. In the performance of the foregoing responsibilities, Assistant General Councils, the Counselor, and the Associate Deputy General Counsel shall be responsible for the preparation of all necessary documents in accordance with relevant General Counsel Directives, and shall refer to another Assistant General Counsel, the Counselor, or the Associate Deputy General Counsel, as appropriate, for guidance, action, or review, any legislation, regulation, litigation, matter of procedure, or any other matter within the responsibility of that other Assistant General Counsel, the Counselor, or the Associate Deputy General Counsel.

3. Assistant General Councils and the Counselor shall supervise and evaluate the work of all personnel in their office and take necessary action in all personnel matters pertaining thereto, including the approval of the carry-over of annual leave under 5 U.S.C. 6304(d), and adverse actions and the separation of attorneys, in accordance with Departmental Offices and Legal Division directives. Assistant General Councils and the Counselor are responsible for the maintenance by their legal staff of appropriate professional standards.

4. Unless directed otherwise by the General Counsel, Assistant General Counsel and the Counselor may redelegate in writing any of the authority delegated in this Order to any subordinate officer or employee and authorize further delegation of such authority.

5. Unless otherwise directed by the General Counsel, the Deputy Assistant General Counsel shall serve as Acting Assistant General Counsel in the absence of the Assistant General Counsel.

6. Except as otherwise directed by the General Counsel, the most senior among the Assistant General Counsels, the Counselor, or the Associate Deputy General Counsel shall serve as Acting Deputy General Counsel during the temporary absence of the Deputy General Counsel.

7. As necessary, Assistant General Counsels, the Counselor, the Associate Deputy General Counsel, and their staffs may be assigned work outside their area of responsibility.

General Counsel Order No. 3 of January 12, 1993, is hereby superseded.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 4

**Delegation of Authority to the Assistant General Counsel --
Chief Counsel, Internal Revenue Service**

Under the authority of 31 U.S.C. 301(f), 26 U.S.C. 7803(b), and Treasury Department Order Nos. 101-5, 101-11, 107-02, 107-04, and 107-07, and the authority vested in me as General Counsel of the Department of the Treasury, I hereby delegate to the Chief Counsel for the Internal Revenue Service, subject to General Counsel Order No. 1, the authority set out below:

1. To be the legal adviser to the Commissioner of Internal Revenue and his/her officers and employees. In performing his/her assigned functions, the Chief Counsel shall consult with and assist the Commissioner of Internal Revenue with a view to furthering the policies and programs of the Treasury Department and the Internal Revenue Service.
2. To furnish such legal opinions as may be required in the preparation and review of rulings and memoranda of technical advice and the performance of other duties delegated to the Chief Counsel.
3. To prepare, review, or assist in the preparation of proposed legislation, treaties, regulations, and Executive Orders relating to laws affecting the Internal Revenue Service.
4. To represent the Commissioner of Internal Revenue in cases pending in the Tax Court of the United States as prescribed in section 7452 of the Internal Revenue Code of 1986, in such cases to decide whether and in what manner to defend, or to prosecute a claim, or to settle, or to abandon a claim or defense therein, subject to Commissioner Delegation Order No. 60; to acknowledge in the name of the Commissioner the receipt of Tax Court subpoenas served upon the Commissioner of Internal Revenue; to determine whether, and the extent to which, officers and employees of the Internal Revenue Service shall be permitted to disclose Internal Revenue records and information in response to a subpoena or other order of the Tax Court; to determine whether to acquiesce in the decisions of said Court; to file petitions for review of Tax Court decisions; and to enter into written stipulations of venue for review of Tax Court decisions by a United States Court of Appeals.
5. To determine what civil actions (including actions for the judicial enforcement of summonses) should be brought in the courts under the laws affecting the Internal Revenue Service and to prepare recommendations to the Department of Justice for the commencement of such actions.
6. To refer a matter to the Department of Justice in order to obtain advice prior to any referral to be made by the Commissioner pursuant to Treasury Order 150-35.

7. To determine how actions brought in the courts against the United States or officers or employees thereof should be conducted and to make recommendations to the Department of Justice with respect thereto.

8. To determine which court decisions (including court decisions of a criminal tax matter) should be appealed or further reviewed and to make recommendations to the Department of Justice with respect thereto, clearing recommendations on significant cases (as defined in General Counsel Order No. 10) with the General Counsel, and to otherwise exercise the authorities prescribed in General Counsel Order No. 10, "Delegations of Authority and Procedures for Litigation."

9. To cooperate with and, at the request of the Department of Justice or of United States Attorneys, to assist in conducting litigation in the courts, both civil and criminal, and in preparing briefs and arguments with respect thereto.

10. To accept or reject plans where the United States is a creditor or equity security holder, including municipal debt adjustment plans, reorganization plans, and railroad reorganization plans (11 U.S.C. sections 901(a) and 1126(a)). This covers proceedings where the United States possesses solely an Internal Revenue Service claim (a Treasury claim), as well as proceedings in which there are other claims of the United States in addition to the claim of the Internal Revenue Service. A non-Treasury claim of the United States includes any department, agency, federally chartered corporation, or instrumentality of the United States. To the extent that an agreement cannot be reached between the Chief Counsel, Internal Revenue Service and the holder of a non-Treasury claim of the United States, the matter will be referred to General Counsel of the Treasury for resolution.

11. To review cases within the provisions of section 6405 of the Internal Revenue Code of 1986 and to prepare and sign the reports required by that section to be submitted to the Joint Committee on Taxation.

12. To perform the functions prescribed for the General Counsel by section 7122 of the Internal Revenue Code of 1986 with respect to compromise matters arising in the administration of the Internal Revenue laws (excluding matters arising under Internal Revenue Code provisions administered by the Bureau of Alcohol, Tobacco and Firearms).

13. To supervise and evaluate the work of all officers and employees who are performing the duties and functions delegated in this Order in the Office of the Chief Counsel, and to take the necessary action in all personnel matters pertaining thereto, including those for the appointment, classification, promotion, demotion, reassignment, transfer or separation of such officers and employees, with the exceptions of appointments above GS-15, and of promotions, demotions or separations to or from the Senior Executive Service and reassignment of SES members.

14. To be responsible for the establishment and maintenance of appropriate professional standards and for the professional competence, recruitment and evaluation of the work of the attorneys of his/her office.

15. Subject to the approval of the General Counsel, to establish in the Office of Chief Counsel such divisions and subdivisions as he/she may deem advisable to carry out the duties herein and elsewhere delegated by the General Counsel and to designate the titles and duties of officers and employees in the Office carrying out such duties, except that the approval of the General Counsel shall not be required to designate the titles of and duties of such officers and employees who are not members of the Senior Executive Service.

16. To redelegate any of the authority delegated in this Order to any officer or employee in the Office of the Chief Counsel, and to authorize further redelegation of such authority. With respect to cases in the U.S. Bankruptcy Court, to redelegate authority to refer matters and authorize the commencement of actions to the Commissioner of Internal Revenue, and to authorize further redelegation of such authority.

17. To administer the oath of office required by 5 U.S.C. 3331 or any other oath required by law in connection with employment in the Federal service, and to redelegate this authority to any officer or employee in the Chief Counsel, Internal Revenue Service.

18. To approve carry-over of annual leave in accordance with the requirements of 5 U.S.C. 6304(d), and to redelegate this authority to a Deputy Chief Counsel, Associate Chief Counsel, or Division Counsel.

19. To approve requests by attorneys under his/her jurisdiction to engage in outside employment, when authority to approve is conferred on Chief Counsel by General Counsel Directive No. 6, and the approval is consistent with any standards and criteria in the Standards of Ethical Conduct for Employees of the Executive Branch, 5 C.F.R. Part 2635; the Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury, 5 C.F.R. Chapter XXI; and any other applicable statutes and regulations.

20. To make determinations relating to the applicability of section 6103 of the Internal Revenue Code of 1986, including the determination that disclosure would seriously impair Federal tax administration, and to disclose and authorize disclosure of tax returns, tax return information and taxpayer return information pursuant to the provisions of section 6103 (excluding determinations relating to Subtitle E provisions administered by the Bureau of Alcohol, Tobacco and Firearms).

General Counsel Order No. 4 dated July 1, 1997 is hereby superseded.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 5

**Delegation of Authority to Chief Counsel
and Legal Counsel**

Under the authority of 31 U.S.C. 301(f) and 321(b), and Treasury Department Order Nos. 101-05, 101-11, 107-02, and 107-04:

1. Delegations

I hereby delegate to Chief Counsel (other than the Chief Counsel for the Internal Revenue Service) and Legal Counsel the following authority, subject to the review prescribed herein and in General Counsel Order No. 1:

a. Legal Advice

- (i) To serve as the legal adviser to the head of the bureau or office for which he or she is designated Chief Counsel or Legal Counsel, and to the officers and employees of that bureau or office. In fulfilling this function, the Chief Counsel or Legal Counsel shall consult with and assist the head of the bureau or office and the officers and employees thereof with a view toward furthering the policies and programs of the Department of the Treasury.
- (ii) To furnish legal opinions and assist the head of the bureau or office and the officers and employees thereof in the preparation, review, and publication of rulings, memoranda of technical advice, interpretations, licenses, procedures and other authorizations as required, with respect to the laws enforced or administered by the bureau or office.
- (iii) To prepare, review, or assist in the preparation of proposed legislation, regulations, proclamations, and Executive Orders relating to the laws that affect, or are enforced or administered by, the bureau or office.
- (iv) To advise upon or conduct any administrative proceedings necessary in the administration of pertinent laws and regulations.

b. Litigation

To direct and supervise the role of the bureau or office in litigation consistent with General Counsel Order No. 10, "Delegations of Authority and Procedures for Litigation," and such specific directions as the respective Assistant General Counsel may provide in specific cases or categories of cases.

c. Personnel and Organization

(i) To supervise and evaluate the work of all officers and employees in the office of the Chief or Legal Counsel and to take necessary action in all personnel matters pertaining thereto, including the approval of the carry-over of annual leave under 5 U.S.C. 6304(d), and adverse actions and the separation of attorneys, in accordance with applicable General Counsel directives, except that:

(I) The appointment or promotion of attorneys through GS-15 shall be subject to the approval of the respective Assistant General Counsel. Assistant General Counsel may delegate such approval authority, in whole or in part, to subordinate Chief and Legal Counsel. Any such delegation shall be in writing and a copy thereof shall be provided to the Administrative Officer. Such authority may be redelegated only as provided in the delegation from the Assistant General Counsel.

For any position requiring formal approval by an Assistant General Counsel, the selection recommendation memorandum signed by the office with the vacancy shall be transmitted to that Assistant General Counsel. After approval, the Assistant General Counsel shall provide a copy of the memorandum to the General Counsel and the original to the Administrative Officer.

For attorney positions not requiring formal approval by an Assistant General Counsel, the Chief or Legal Counsel shall provide notification of each new hire to the General Counsel through the appropriate Assistant General Counsel.

(II) The appointment or promotion to a GS-15 position that is a deputy to a Chief or Legal Counsel, and the appointment to any position in the Senior Executive Service, shall be subject to the approval of the General Counsel or Deputy General Counsel.

(III) The reassignment, transfer, or demotion of any attorney, and the reclassification of an attorney position, shall be subject to the approval of the respective Assistant General Counsel. Assistant General

Counsel may delegate such approval authority, in whole or in part, to subordinate Chief and Legal Counsel. Any such

delegation shall be in writing and a copy thereof shall be provided to the Administrative Officer. Such authority may be redelegated only as provided in the delegation from the Assistant General Counsel.

- (ii) To be responsible for the establishment and maintenance of appropriate professional standards and for the professional competence, recruitment, and evaluation of the work of the attorneys in his or her office.
- (iii) To administer the oath of office required by 5 U.S.C. 3331 or any other oath required by law in connection with employment in the Federal service.
- (iv) To act under the appropriate personnel directives in their respective bureau or office in conducting personnel actions with respect to employees other than attorneys.
- (v) Subject to approval of the respective Assistant General Counsel and the General Counsel, to designate the titles of officers and employees in the office of the Chief or Legal Counsel, and to establish in such office divisions, subdivisions, and regions as may be advisable.

d. Appeals Concerning Practice Before the Bureau of Alcohol, Tobacco and Firearms

Only to the Chief Counsel for the Bureau of Alcohol, Tobacco and Firearms, to decide all appeals to the Secretary of the Treasury filed under any provision of Part 8 of Title 31, Code of Federal Regulations (“Practice before the Bureau of Alcohol, Tobacco and Firearms”).

e. Redelegations

Subject to the limitations herein and unless directed otherwise by the General Counsel or the respective Assistant General Counsel, to redelegate in writing any of the authority delegated in this Order to any subordinate officer or employee and to authorize further delegation of such authority.

2. Acting Chief Counsel

Unless otherwise directed by the General Counsel, the Deputy Chief Counsel shall serve as Acting Chief Counsel in the absence of the Chief Counsel.

3. Temporary Assignments

As necessary, Chief Counsels, Legal Counsels, and their staffs may be assigned work outside their area of responsibility.

4. Recissions.

General Counsel Order No. 6 of January 5, 1988, and General Counsel Order No. 7 of October 5, 1987, are hereby superseded.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 6

**Delegation of Authority to the
Tax Legislative Counsel**

Under the authority of 31 U.S.C. 301(f) and 321(b), and Treasury Department Order Nos. 101-05 and 107-04, I hereby delegate to the Tax Legislative Counsel the authority to perform the following functions, subject to the review prescribed by General Counsel Order No. 1:

1. To provide legal advice to the Assistant Secretary (Tax Policy) and to his or her subordinates concerning domestic aspects of tax legislation and tax policy.
2. To supervise the legal activities of those attorneys and support personnel under him or her.
3. To recommend to the General Counsel personnel actions with respect to attorney and non-attorney personnel under his or her jurisdiction in accordance with the policies promulgated by the General Counsel.
4. To be responsible for the maintenance by his or her legal staff of appropriate professional standards.

General Counsel Order No. 8 of October 15, 1987, is hereby superseded.

 /s/
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 7

**Delegation of Authority to the
International Tax Counsel**

Under the authority of 31 U.S.C. 301(f) and 321(b), and Treasury Department Order Nos. 101-05 and 107-04, I hereby delegate to the International Tax Counsel the authority to perform the following functions, subject to the review prescribed by General Counsel Order No. 1:

1. To provide legal advice to the Assistant Secretary (Tax Policy) and to his or her subordinates concerning international aspects of tax legislation and tax policy, including with respect to international tax treaties.
2. To supervise the legal activities of those attorneys and support personnel under him or her.
3. To recommend to the General Counsel personnel actions with respect to attorney and non-attorney personnel under his or her jurisdiction in accordance with the policies promulgated by the General Counsel.
4. To be responsible for the maintenance by his or her legal staff of appropriate professional standards.

General Counsel Order No. 9 of October 15, 1987, is hereby superseded.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY
GENERAL COUNSEL ORDER NO. 8

Delegation of Authority to the
Benefits Tax Counsel

Under the authority of 31 U.S.C. 301(f) and 321(b), and Treasury Department Order Nos. 101-05 and 107-04, I hereby delegate to the Benefits Tax Counsel the authority to perform the following functions, subject to the review prescribed by General Counsel Order No. 1:

1. To provide legal advice to the Assistant Secretary (Tax Policy) and to his or her subordinates concerning pension and benefits aspects of tax legislation and tax policy.
2. To supervise the legal activities of those attorneys and support personnel under him or her.
3. To recommend to the General Counsel personnel actions with respect to attorney and non-attorney personnel under his or her jurisdiction in accordance with the policies promulgated by the General Counsel.
4. To be responsible for the maintenance by his or her legal staff of appropriate professional standards.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 9

Practice Before the Internal Revenue Service
Delegation of Authority to the Chief Counsel of the Internal Revenue Service

Under the authority of 31 U.S.C. 301(f), 321(b) and 330, Treasury Department Order Nos. 101-05 and 107-04, and the authority vested in me as General Counsel of the Treasury, I hereby delegate to the Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service the authority to perform the following function:

To decide all appeals to the Secretary of the Treasury filed under any provision of Part 10 of Title 31, Code of Federal Regulations ("Practice before the Internal Revenue Service," also known as Department Circular 230).

The authority delegated by this Order may be redelegated. Any redelegation shall be in writing.

General Counsel Order No. 11 of March 12, 2000 is hereby superseded.

_____/s/_____
Neal S. Wolin
General Counsel

DATE: January 19, 2001

DEPARTMENT OF THE TREASURY

GENERAL COUNSEL ORDER NO. 10

Delegations of Authority and Procedures for Litigation

Under the authority granted to me as General Counsel of the Department of the Treasury by 31 U.S.C. 301(f) and 321(b), 26 U.S.C. 7803(b), and Treasury Department Order Nos. 101-05, 107-02, 107-04, and 107-07, and pursuant to my role as head of the Legal Division of the Department of the Treasury, I hereby define and prescribe the authority and procedures for litigation in the Department of the Treasury:

1. The General Counsel is responsible for litigation and related matters involving the Department of the Treasury. Unless specifically prohibited by law, this Order applies to all litigation affecting the Department of the Treasury.
2. Every attorney in the Legal Division that is involved with litigation matters has a responsibility to work with clients, supervisors, and the Department of Justice to meet all legal and ethical obligations regarding such litigation. Any questions regarding these obligations should be referred quickly to supervisors and the Justice Department to assure prompt resolution. Each Legal Division attorney involved with litigation matters also has a responsibility to actively and vigorously represent the Department while working with the Department of Justice, including involvement in discovery, in preparing and reviewing filings, in witness preparation, and, when appropriate, participation at trials.
3. The Deputy General Counsel, Assistant General Counsels, the Counselor to the General Counsel (Counselor), the Associate Deputy General Counsel, Chief Counsels, Legal Counsels, these officials' designees, and any other member of the Legal Division designated by the General Counsel, shall assist in the coordination of litigation matters to ensure that litigation obligations are met and that the Department is actively and vigorously represented. Among other things, this assistance shall include ensuring timely coordination of litigation matters with all Treasury clients with an interest in the litigation, with all Legal Division offices with an interest in the litigation, and with the Department of Justice. This assistance also shall include ensuring that accurate information is maintained concerning the status of pending cases and deadlines associated therewith. If more than one Legal Division office has an interest in a particular case, the Deputy General Counsel shall designate a lead office. To assist in coordination, each Assistant General Counsel, Chief Counsel, and Legal Counsel and the Counselor shall designate a Litigation Officer to shall serve as a point of contact on litigation matters.
4. The Associate Deputy General Counsel has principal responsibility, subject to the direction of the General Counsel and the Deputy General Counsel, for the supervision, day-to-day management,

and general strategic direction of the Department's most significant litigation. The Associate Deputy General Counsel also provides general oversight of other litigation that is handled by other attorneys in the Legal Division.

5. Authority to receive service of any subpoena, summons, or other judicial process directed to any component of the Department, or to an officer or employee of the Departmental Offices or any Treasury bureau in his or her official capacity in any litigation, is delegated to the Deputy General Counsel, Assistant General Counsels, the Counselor, the Associate Deputy General Counsel, Chief Counsels, and Legal Counsels. This authority may be redelegated, in whole or in part, to any attorney under the supervision of these officials provided that any such redelegation shall be in writing.

6. Litigation documents mailed or directed to the Secretary or the General Counsel shall be forwarded to the office of the Counselor to the General Counsel, who shall maintain records concerning the receipt of service of process and other litigation documents. The Counselor's office shall promptly forward litigation documents to an Assistant General Counsel, the Associate Deputy General Counsel, a Chief Counsel, a Legal Counsel, these officials' designees, and others, as appropriate. These officials also shall maintain records concerning the receipt of litigation documents that are not referred by the Counselor.

7. For purposes of this order, the terms "significant case" or "significant litigation" means any case:

a. so designated by the General Counsel, Deputy General Counsel, or their designee;

b. involving the Department or an employee or official thereof with respect to which—

(1) a petition for a writ of certiorari has been filed, or is being contemplated by the Government; or

(2) a petition for rehearing en banc on the merits is being contemplated by or has been filed by the Government; or

c. that is deemed significant by an Assistant General Counsel, the Counselor, the Associate Deputy General Counsel, a Chief Counsel, a Legal Counsel, or these officials' designees because, for example, it has one or more of the following features:

(1) a novel legal issue such as a question of constitutional law or statutory construction;

(2) establishment of a significant legal precedent having broad applicability;

(3) a policy issue of interest to the Department, particularly an issue that may attract significant public or media attention;

(4) the personal involvement of the Secretary or a senior Treasury official in the subject of the litigation;

(5) an action against a senior official of the Department in his or her individual capacity;

(6) an action involving another Federal agency that either challenges a Treasury action or would significantly affect Treasury policies or procedure;

(7) an issue broadly affecting the Department;

(8) national security information;

(9) a major adverse effect on the collection of taxes or duties, or overall fiscal policy;

(10) a substantive or procedural challenge to a significant regulation issued by a Treasury office or bureau;

(11) the administration by the Department of a significant law;

(12) a petition for a rehearing en banc has been filed by a non-Government party; or

(13) amicus participation by the Government.

8. Each Assistant General Counsel, Chief Counsel and Legal Counsel, the Counselor, and the Associate Deputy General Counsel shall ensure that the General Counsel, Deputy General Counsel and other appropriate Legal Division staff are promptly notified when a case is designated as significant and of each major ruling or event in significant cases.

9. Correspondence to the Solicitor General and all correspondence to the Department of Justice making a recommendation concerning a petition for rehearing en banc or a petition for a writ of certiorari (*i.e.*, cases that are per se significant) shall be prepared for the signature of the General Counsel. Such correspondence involving the IRS may be prepared for the signature of the Chief Counsel for the Internal Revenue Service, subject to review and concurrence by the General Counsel or the Deputy General Counsel, as appropriate. All such correspondence should be received by the General Counsel and the Deputy General Counsel in a timely manner, *e.g.*, not less than ten working days prior to the date the document should be signed and transmitted.

10. Other critical decisions regarding significant litigation, including any compromise or settlement, shall be made by the General Counsel, the Deputy General Counsel, or their designee. Recommendations regarding these critical decisions shall be made in a timely manner and, whenever possible, in writing.

11. Documents and decision-making authority concerning significant litigation that are not reserved to the General Counsel shall be signed or made by the Deputy General Counsel, the appropriate Assistant General Counsel, Chief Counsel or Legal Counsel, the Counselor, the Associate Deputy General Counsel, or their designees. Each Assistant General Counsel and the Counselor shall establish procedures regarding the delegation of signature and decision-making authority concerning significant litigation to their respective Deputy Assistant General Counsel or Deputy Counselor and the Chief Counsel or Legal Counsel under her supervision.

12. Each Assistant General Counsel, Chief Counsel and Legal Counsel, the Counselor, the Associate Deputy General Counsel, and their designees shall maintain a recordkeeping system for significant litigation for which they are responsible that identifies the court, issue(s), status, and other relevant information. These recordkeeping systems shall be easily accessible by the General Counsel, Deputy General Counsel, and others designated by those officials.

13. Documents and decision-making authority, including any compromise or settlement, concerning litigation that is not designated as significant or otherwise reserved to the General Counsel or Deputy General Counsel shall be signed or made by the appropriate Assistant General Counsel, Chief Counsel or Legal Counsel, the Counselor, the Associate Deputy General Counsel, or their designees. Each Assistant General Counsel, Chief Counsel, and Legal Counsel, and the Counselor shall establish procedures regarding the delegation of signature and decision-making authority concerning litigation to attorneys under their supervision.

General Counsel Directive No. 14 (Revised) of June 11, 1996, is hereby superseded.

/s/
Neal S. Wolin
General Counsel

DATE: January 19, 2001