Income Tax Collection in Absence or IRS District Directors

How shall the IRS collect taxes when the law requires District Directors but none exist?

Compiled by Bob Hurt, 5 March 2011

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An update from January 2011:

If any of you wish for a copy of the modified brief for my criminal appeal please send response email and i will get you a copy of link.

Recently I have watched as the United States scrambles behind the scenes to merge the plan of national health care with the Internal Revenue's current collection structure which is either unpublished or unknown in my opinion. I realize that most fail to grasp the significance of Congress authorizing the Secretary to "canvas" Internal Revenue Districts and when no such districts exist what authority then exists for canvassing?

For two centuries the way power flows into a United States District Court is by Statute of Congress. In the case of "internal revenue" for instance, the District Court is authorized at Title 26, Sec. 7402 to "enforce" internal revenue laws when the Secretary makes proper authorization to someone and the Attorney General also authorizes at Title 26, Secs. 7401 and 7403.

To understand how the Secretary does so much when he is only one person is to follow the definition of "Secretary" which means "or his delegate." See Title 26, Sec. 7701(a)(11) and (12). The Secretary is authorized by Title 26, Sec. 7805 to issue proper regulations for the enforcement of the internal revenue laws. All of Title 26, Code of Federal Regulations ("CFR") are regulations by the Secretary of the Treasury.

The Secretary defined "Secretary" at Title 26, CFR Sec. 301.7701-9 which includes "District Director" and then defined "District Director" exclusively at Title 26 CFR Sec. 301.7701-10. When the Secretary issues a "regulation" which directs the District Director to act a certain way, on his behalf, this is called a delegation. There are re-delegations and delegation orders but if the Secretary delegates in a specific regulation a specific function, to District Director, the District Director becomes the delegate and when he acts he acts as if he was the Secretary of the Treasury enforcing what he was delegated to enforce.

The Secretary does not delegate the creation of Internal Revenue Districts. He is only authorized to canvas them at Title 26, Sec. 7601. Congress directed the President to create Internal Revenue Districts at Title 26, Sec. 7621(a). These are the current laws of the United States in 2011. Yet, the President has never established any Internal Revenue Districts and his delegation to the Secretary of the Treasury by Executive Order 10574 in 1954 is the only act he ever took. The Secretary by regulation created Internal Revenue Districts and District Director Offices at Title 26, CFR Sec. 301.7514-1. The Secretary recorded the President's delegation at Title 26, CFR Sec. 301.7621-1.

Congress did direct the Commissioner to reorganize the Collection (Title 26, Sec. 6301) and Assessment (Title 26, Sec. 6201) functions which as of 1998 was the district structure at Public Law 105-206, 112 Stat. 685 Sec. 1001(a) (1998), but what happened was someone decided to abolish all the Internal Revenue Districts and District Director Offices in 1999 and did so without authority and did not tell Congress.

So, for 12 years, the Secretary of the Treasury has had no districts to canvas, and no offices to exercise his power through according to law. Title 4, Sec. 72 directs that all offices attached to the seat of the Government shall be exercised in the District of Columbia, and not elsewhere, unless expressly provided by law. The office of Secretary of the Treasury is created at Title 31, Sec. 301 in the District of Columbia in the Department of the Treasury.

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For 12 years, all Title 26 Statutes and Regulations have referred to Internal Revenue District and District Director repeatedly by both Congress and the Secretary of the Treasury, without change, while no such place lawfully existed.

Now apply that tid bit to enforcement of the National Health Care plan. The plan directs more revenuers be hired to collection and enforce the health care plan. How are the to do it? Through a district structure that does not exist? Where everyone needs to start is in the phrase "The Secretary shall....." This is the same terms in the Tax Law which led to delegates of the Secretary, which led to District Directors, which led to no District Directors while enforcement appears without compliance with Title 26, and Code of Federal Regulations.

What person is going to file a lawsuit in the fourth week of chemo with prognosis of 6 months of less to live in Federal Court and get relief before the die? Oh, I know, trust the licensed attorneys for both the private sector and the Government. We are invaded with licences attorneys at ever level of Government and approval is at 13% for Congress, the President is less than 50% and I dare someone to take a poll on the Federal District Courts, Appellate Courts and Supreme Court.

The Supreme Court clearly has the worst job due to only taking 100 cases per year but what is the recourse when a inferior Court Judge decides not to go by Statutes that state "Secretary shall" or specific regulations that require a delegate to take some action when all they have to do is abolish that position and go on like business as usual.

I agree it is time to change the Tax System the United States utilizes to exact from the 50 States. I agree it is time to make it simple that if they cannot say it in 14000 words (the amount of words you get to file in an appeal of a District Court order claimed to be erroneous or a usurpation of power to an appellate court)(yep, lawyers did that) they haven't said it.

What Congress has done in the past is put its usurpation of the role of limited government challenges up against the judicial branch and licensed attorneys who have shown they can destroy a system singlehandedly by simply ignoring the words of the written law, regulations, and history of decisions, and just if they decide they do not like your politics, or you or your family, turn their heads away from the law and leave you to dare to challenge their authority on appeal (14,000 or less).

I would say many are beginning to see the light shining through the liberty bell but not in view of liberty or death. It is health care or death earlier. If you do not think soon the life or death decisions will be made differently based upon what mood someone is in or what current inventory is then think again. Health care is a life long process which in a general basis rejects things like smoking, drugs, alcohol, physical abuse and prolonged exposure to certain things as examples.

The reason why Government sought to take over health care was to buy some time on the system's failure. The system failed and that fact must be accepted if any meaningful corrections will ever be made. National anything is unhealthy in many respects. It makes the State serve the needs of the United States when the United States was created to serve the national needs of the States united.

Please learn about your 70,000 page of Treasury Regualtions and 10,000 pages of Tax Statutes as what is known as the tax "law" and tell your Congressman if he does not or cannot stop tax law from growing how is anyone able to understand the health care law and its application. The President is considering scrapping the tax code and each of us should thank him for considering that. I know he has few choices because of the abolishing of Internal Revenue Districts and District Director offices among the several States. Please do not stop there. Hold your Congressman and Senators to the same agenda. It is time to fix the wreck and start over.
Health care should be about preserving life and not promoting death. The Tax Code was to be about raising revenue but that obviously did not work. 14 Trillion and counting proves the Tax Code is used to invade the 50 States control by Congress and not to pay the debts of the United States. The only thing that pays the debts of the United States was its own debt which most of the world has figured out by now.

There are real answers out there for those who are willing to admit the mistakes of the past that led us down this god forsaken road. Once the mistakes are known then that information will help keep them from being repeated in the future.

The issue of Internal Revenue Districts being abolished is being raised all over the nation and soon some judge somewhere will begin to see ignoring the law leads to tyranny of which he swore to protect the people from.

Keep your eyes on the Tax Code debate and Health Care "Secretary Shall" as these are the center of it all.

Lindsey Springer 1.15.11
Peter Questions IRS Collection Power in Absence of District Directors

From: Peter Dorsett <peter@theinfowizard.net>
Date: March 01, 2011 12:17:40 PM PST
Subject: Scare tactics time of the year as Fool's day is rapidly approaching on the 15th of April

Are you breaking the law when you file your tax return? It sounds unbelievable, but it appears that you are doing exactly that. Research reveals that this problem started with the implementation of Public Law 105-206 passed by the 105th congress in 1998. It is also known as the IRS Restructuring and Reform Act of 1998, or RRA98.

Here is the link to the actual statute-at-large of P.L. 105-206 of the 105th congress. (RRA98)

<http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=105_cong_public_laws&docid=f:publ206.105>

In Section 1001, congress ordered the IRS commissioner to eliminate or substantially modify the organizational district structure created by Treasury Order 150-01 under Secretary of the Treasury Robert Rubin during the Clinton Era.

Section 1001 - which directed the commissioner to:

(2) eliminate or substantially modify the existing organization of the Internal Revenue Service which is based on a national, regional, and district structure;

Secretary O'Neill chose to eliminate rather than modify the internal revenue districts established in Treasury Order 150-01. This appears to be a fatal error. This error becomes evident at Section 3445 of this same law.

Section 3445

``(2) Certain business assets.--Property (other than a principal residence) described in subsection (a) (13)(B) shall not be exempt from levy if--
``(A) a district director or assistant district director of the Internal Revenue Service personally approves (in writing) the levy of such property;

Section 3445 establishes the legal requirement for the district director position to be maintained. Many other sections of Title 26 of the United States Code and Title 26 of the Code of Federal Regulations which has regulations based on the internal revenue district director structure.

Background

Treasury Order (TO) 150-01 created 33 Districts and 4 Regional offices under the Commissioner of Internal Revenue. It was implemented by Robert Rubin on Sept. 28th 1995.

During 1998, Congress held congressional hearings on the wrongdoings committed by the IRS and
passed the IRS Restructuring and Reform Act of 1998 as a result. This was supposed to rein in the lawlessness of the IRS but instead has contributed toward the IRS unleashing its illegal fury on the American People.

As a result of RRA98, Secretary O'Neill implemented Treasury Order 150-02 which, at paragraph 18, cancelled 150-01. Treasury Order 150-01 established the internal revenue districts required by law. T.O. 150-02 legally closed all 37 districts created by TO 150-01., This is what set the stage for multiple violations of Section 3445 of P.L.105-206 and of violations of Title 26 USC (Internal Revenue Title) and Title 26 of the Code of Federal Regulations (26CFR).

Let's look specifically at the 1040 tax return filing law. Over 100 million Americans cannot follow the law every April 15th because they cannot file their return in the internal revenue district where they live, pursuant to 26 USC 6091.

Here is the pertinent part of 6091, PLACE FOR FILING RETURNS AND OTHER DOCUMENTS.

[http://www.law.cornell.edu/uscode/html/uscode26/uscode26_0006091----000-.html]

The IRS routinely breaks the law every day as it cannot conform to Title 26 section 7621. With the elimination of the internal revenue districts, the IRS cannot administer the internal revenue laws through internal revenue districts as required by law.

<http://www.law.cornell.edu/uscode/html/uscode26/uscode26_0007621----000-.html>

Public compliance with this law is impossible because the internal revenue districts were eliminated with Treasury Order 150-02.

Treasury Order (TO) 150-01 created 33 Districts and 4 Regional offices under the Commissioner of Internal Revenue. Paragraph 18 (below) of Treasury Order 150-02 cancelled 150-01, closed all 37 offices created by TO 150-01 and established the current divisions of today, i.e. the SMALL BUSINESS/SELF-EMPLOYED division and others.


The internal revenue district structure requires IRS to administer the internal revenue laws and since they can no longer do so they are operating outside the law.

The IRS breaks the law every day when they illegally administer the laws in violation of section 7621 and illegally seize property by levy without a district director's approval as required by Public Law 105-206, section 3445.

Every single American that files a 1040 form on April 15th does so illegally, through no fault of their own of course, but do so because they are being coerced by the federal government even though they cannot legally conform to 26 USC 6091.

All of this is a violation of our DUE PROCESS guaranteed by the constitution.
Adding insult to injury, the Treasury Order issued to conform to RRA98 was itself cancelled 2006
http://www.ustreasgov/regs/to150-02.htm  It certainly appears that the IRS operates currently with NO
AUTHORITY AT ALL!

Treasury orders 150-01 and old 150-02 issued in 2001 can be found here

<http://famguardian1.org/TaxFreedom/Forms/PolAction/NoticeOfFraudAttmts.pdf>

The Code of Federal Regulations has many sections that require the district director position for the
proper administration of the regulations.

§ 301.6201-1 Assessment authority.
(a) In general. The district director is authorized and required to make all inquiries necessary to the
determination and assessment of all taxes imposed by the Internal Revenue Code of 1954 or any prior
internal revenue law. The district director is further authorized and required, and the director of the
regional service center is authorized, to make the determinations and the assessments of such taxes.

26CFR 6203 requires that district directors must appoint the assessment officers.

26CFR 6203 § 301.6203-1 Method of assessment. The district director and the director of the regional
service center shall appoint one or more assessment officers. The district director shall also appoint
assessment officers in a Service Center servicing his district. The assessment shall be made by an
assessment officer signing the summary record of assessment.

26CFR 6301 requires that district directors must collect taxes imposed.

301.6301-1 Collection authority. The taxes imposed by the internal revenue laws shall be collected by
district directors of internal revenue. See, however, section 6304, relating to the collection of certain

In summary, when attempting to comply with RRA98”, some argue that the secretary made a fatal
legal error. This has laid the foundation for the legal mess reviewed below:

1. The internal revenue law requires IRS enforcement through internal revenue districts. (26USC
7621)

2. The internal revenue law requires taxpayers to file in the internal revenue district where they live
(26USC 6091)

3. Certain levies require the district director or the assistant district director to personally approve (in
writing) the levy of such property. (RRA98)

4. The Code of Federal Regulations (CFR) require the district director to do the assessments (6201)

5. The Code of Federal Regulations (6203) require the district director to appoint the assessment
officers who assess taxes and sign the assessment form.

6 The Code of Federal Regulations (6301) require the district director to collect the taxes.

7. The districts were eliminated by Treasury Order 150-02 at paragraph 18. It was issued on March 9th 2001.  
http://www.sedm.org/Exhibits/EX04.014.pdf

8. TO 150-02 was later cancelled by itself.  
http://www.ustreas.gov/regs/to150-02.htm

It is impossible to conform to the laws requiring internal revenue districts and laws requiring the district director position to exist!

If we don't force the federal government to follow the law we will be saddled with both a VAT and the income tax!

It is time to practice civil obedience and follow the law by NOT breaking the law next April 15th and refusing to file!
Treasury Department Order 150-01

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER 150-01

DATE: September 28, 1995

SUNSET REVIEW: September 28, 2000

SUBJECT: Regional and District Offices of the Internal Revenue Service

Under the authority given to the President to establish and alter internal revenue districts by Section 7621 of the Internal Revenue Code of 1986, as amended, and vested in the Secretary of the Treasury by Executive Order 10289 (approved September 17, 1951, as amended) as made applicable to Section 7621 of the Internal Revenue Code of 1986, as amended (as previously contained in the Internal Revenue Code of 1954) by Executive Order 10574 (approved November 5, 1954); under the authority vested in the Secretary of the Treasury by §31 U.S.C. §§321 (a), (b) and Reorganization Plan No. 1 of 1952 as made applicable to the Internal Revenue Code of 1986, as amended, by Section 7804(a) of such Code; and under the authority vested in the Secretary of the Treasury by Sections 7801(a) and 7803 of the Internal Revenue Code of 1986, as amended; the following internal revenue districts and regions are established as described in this Order. When fully implemented, this Order establishes fewer internal revenue regions and districts than designated in previous Orders.

1. Regions. Four regions are established which shall be identified as Northeast Region, headquartered at New York, New York; Southeast Region, headquartered at Atlanta, Georgia; Midstates Region, headquartered at Dallas, Texas; and Western Region, headquartered at San Francisco, California. The head of each regional office shall bear the title "Regional Commissioner" identified by the region name. The geographic areas and internal revenue districts within each region are shown in the Attachment to this Order.

2. Districts. Thirty-three districts are established. Each shall be known as an internal revenue district and shall be identified by the names listed in the Attachment. The head of each district office shall be titled "Director" identified by the district name as specified in the Attachment. The geographic areas within each district are shown in the Attachment.

3. U.S. Territories and Insular Possessions. The Commissioner of Internal Revenue shall, to the extent of authority vested in the Commissioner, provide for the administration of the United States internal revenue laws in the U.S. territories and insular possessions and other areas of the world.

4. Implementation. The district and regional organization described above shall be implemented on dates determined by the Commissioner of Internal Revenue. Until such dates, the existing offices are authorized to continue. Effective immediately, the Commissioner is authorized to effect such transfers of functions, personnel, positions, equipment and funds as may be necessary to implement the provisions of this Order.

5. Other Offices. This Order affects only the regional and district offices subject to this Order and does not affect service centers or other offices in existence within the Internal Revenue Service.

   a. TO 150-01, "Designation of Internal Revenue Districts," dated October 27, 1987, is superseded.

   b. TO 150-03, "Designation of Internal Revenue Regions and Regional Service Centers," dated January 24, 1986, is superseded.

Robert E. Rubin
Secretary of the Treasury

OPI: Internal Revenue Service
Attachment

Regional and District Offices of the Internal Revenue Service
District Name Headquarters Area Covered
SOUTHEAST REGION Atlanta, Georgia Alabama, Delaware, the District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia
Georgia District Atlanta, Georgia Georgia
Indiana District Indianapolis, Indiana Indiana
Gulf Coast District New Orleans, Louisiana Louisiana, Mississippi and Alabama
Delaware-Maryland District Baltimore, Maryland Delaware, Maryland and the District of Columbia North-South Carolina District Greensboro, North Carolina North Carolina and South Carolina
Kentucky-Tennessee District Nashville, Tennessee Kentucky and Tennessee
Virginia-West Virginia District Richmond, Virginia Virginia and West Virginia
District Name Headquarters Area Covered
NORTHEAST REGION New York, New York Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island and Vermont
Connecticut- Rhode Island District Hartford, Connecticut Connecticut and Rhode Island
Ohio District Cincinnati, Ohio Ohio
Michigan District Detroit, Michigan Michigan
New England District Boston, Massachusetts Maine, Massachusetts, New Hampshire and Vermont
New Jersey District Newark, New Jersey New Jersey
Brooklyn District Brooklyn, New York New York counties: Kings, Nassau, Queens and Suffolk
Pennsylvania District Philadelphia, Pennsylvania Pennsylvania
District Name Headquarters Area Covered
MIDSTATES REGION Dallas, Texas Arkansas, Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Texas and Wisconsin
Illinois District Chicago, Illinois Illinois
North Central District St. Paul, Minnesota Minnesota, North Dakota and South Dakota
Midwest District Milwaukee, Wisconsin Iowa, Nebraska and Wisconsin
Kansas-Missouri District St. Louis, Missouri Kansas and Missouri
Arkansas-Oklahoma District Oklahoma City, Oklahoma Arkansas and Oklahoma
Houston District Houston, Texas Texas counties: Brazoria, Chambers, Fort Bend, Galveston, Hardin, Harris, Jasper, Jefferson, Liberty, Montgomery, Newton, Orange, Polk, San Jacinto, Trinity, Tyler and Walker
District Name Headquarters Area Covered
WESTERN REGION San Francisco, California Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming
Southwest District Phoenix, Arizona Arizona, Nevada and New Mexico
Rocky Mountain District Denver, Colorado Colorado, Idaho, Montana, Utah and Wyoming

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Central California District San Jose, California Mid-state California counties: Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, Monterey, San Benito, San Luis Obispo, Santa Barbara, Santa Clara, Santa Cruz, Stanislaus, Tulare, Tuolumne and Ventura
Los Angeles District Los Angeles, California County of Los Angeles, except for that portion served by the Southern California District
Southern California District Laguna Niguel, California Southern California counties: Imperial, Orange, Riverside, San Bernardino, San Diego, and that portion of Los Angeles County serviced by the Carson post of duty (the geographic area covered by 1995 U.S. Postal Service zip codes 90254, 90274, 90277, 90278, 90501, 90502, 90503, 90504, 90505, 90506, 90507, 90508, 90509, 90510, 90701, 90702, 90703, 90704, 90706, 90707, 90710, 90711, 90712, 90713, 90714, 90715, 90716, 90717, 90731, 90732, 90733, 90734, 90744, 90745, 90746, 90747, 90748, 90749, 90801, 90802, 90803, 90804, 90805, 90806, 90808, 90809, 90810, 90813, 90814, 90815, 90822, 90831, 90832, 90833, 90834, 90835, 90840, 90844, 90846, 90853)
Treasury Department Order 150-02

TREASURY ORDER 150-02

Date: 03-09-01

Sunset Review: 03-09-06

SUBJECT: Organization and Functions of the Internal Revenue Service

1. By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. §321(b) and Section 7801(a) of the Internal Revenue Code (IRC); and in accordance with the authority vested in the Commissioner of Internal Revenue by Sections 1001 of the "Internal Revenue Service Restructuring and Reform Act of 1998" (RRA-98), Pub. L. 105-206, 112 Stat. 685 and IRC Sections 7803 and 7804, it is ordered that the following offices are established.

2. This Order prescribes the structure of the Internal Revenue Service emerging from the reorganization required by Section 1001 of RRA-98. The Commissioner is authorized to implement the organization in accordance with RRA-98 at an appropriate time or times as determined by the Commissioner and to make such changes to personnel, positions, equipment, and funds as may be necessary to effectively manage the described organization.

3. Except for the offices and positions in paragraphs 4 through 17, the Commissioner may create, abolish, or modify as necessary other offices and positions within the Internal Revenue Service to effectively and efficiently administer the tax laws or other responsibilities assigned to the Internal Revenue Service. The authority of the Commissioner to create, abolish, or modify offices under this delegation is subject only to limitations that exist by law or Department of the Treasury rules, regulations, and directives, including Treasury Directive 21-01, "Organizational Changes"; "Statement of Treasury Department Policies and Procedures: Mission, Organization, Resources, Operation, Direction and Oversight of the Statistics of Income Division of the Internal Revenue Service", dated December 16, 1993; and "Memorandum of Understanding Regarding Procedures for the Statistics of Income Division of the Internal Revenue Service," dated September 17, 1997.

4. OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE. The Office of the Commissioner consists of the Commissioner; Deputy Commissioner; and Assistant Deputy Commissioner. The Commissioner is the chief executive officer for the IRS. The Commissioner is responsible for overall planning and for directing, controlling and evaluating IRS policies, programs, and performance.

5. DEPUTY COMMISSIONER. The Deputy Commissioner has line authority over all IRS officials reporting to or through the Deputy Commissioner. The Deputy Commissioner is responsible for assisting and acting for the Commissioner in planning, directing, coordinating and controlling the policies, programs and other activities of the IRS; in establishing tax administration policy; and in developing strategic objectives. The Assistant Deputy Commissioner is generally responsible for day-to-day operational matters and for oversight of the reorganization of the IRS.

6. CHIEF COUNSEL. The Chief Counsel is the chief law officer for the Internal Revenue Service and an Assistant General Counsel for the Treasury, with duties and responsibilities prescribed by the Secretary of the Treasury and by law. The Chief Counsel is responsible for advising the Commissioner on legal matters and ensuring that the Office of Chief Counsel provides top-quality legal support to all
7. CHIEF, COMMUNICATIONS AND LIAISON DIVISION. The Chief, Communications and Liaison Division, heads the Communications and Liaison Division and is the principal advisor to the Commissioner and Deputy Commissioner on legislative matters, internal and external communications, and relationships with customer groups. The Chief, Communications and Liaison Division, serves as national spokesperson for the IRS; establishes strategies, practices, procedures, standards and controls for planning and managing communications to IRS employees and the public; coordinates congressional communications; and maintains communications and relationships with customer groups. The Chief, Communications and Liaison Division, represents and serves as liaison from the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities and the public on communications, and legislation to facilitate their understanding of IRS activities.

8. NATIONAL TAXPAYER ADVOCATE. The National Taxpayer Advocate heads the Office of the Taxpayer Advocate and advises the Commissioner and Deputy Commissioner regarding avoidance and resolution of problems taxpayers encounter in dealing with IRS. The National Taxpayer Advocate is responsible for implementing the functions of the Office of the Taxpayer Advocate specified in IRC § 7803(c). The National Taxpayer Advocate reports directly to the Commissioner; supervises local taxpayer advocates nationwide; serves as national spokesperson on taxpayer advocacy matters; establishes strategies, practices, procedures, standards and controls for activities to mitigate taxpayer problems; and prepares and submits to Congress annual Objectives and Activities reports. The National Taxpayer Advocate represents the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities, and the public on the above subjects and on major cross-functional issues related to taxpayer interests and concerns.

9. CHIEF INFORMATION OFFICER. The Chief Information Officer heads the Information Systems Division and is the principal advisor to the Commissioner and Deputy Commissioner on information technology, including strategic technology planning, data administration, technology standards, privacy assurance, and telecommunications. The Chief Information Officer is the principal IRS official with authority over and responsibility for information technology, including information systems resources, technology modernization activities, and tax systems reengineering efforts. The Chief Information Officer reports to the Office of the Commissioner of Internal Revenue.

10. CHIEF, APPEALS DIVISION. The Chief, Appeals Division, heads an independent function in conformance with Section 1001 of RRA-98, supervises the Appeals Division, advises the Commissioner on Servicewide policies and programs regarding the administrative resolution of tax disputes, and provides alternative techniques to resolve cases without litigation. The Chief, Appeals Division, directly manages Appeals’ national and field programs and reports to the Office of the Commissioner of Internal Revenue.

11. NATIONAL HEADQUARTERS. The National Headquarters consists of the following organizations reporting to the Office of the Commissioner of Internal Revenue: Senior Counselor to the Commissioner; Equal Employment Opportunity and Diversity; Chief Financial Officer; Commissioner’s Complaint Processing and Analysis Group; Research, Analysis, and Statistics of
Income; Office of Tax Administration Coordination; and Strategic Human Resources.

a. The Senior Counselor reports to the Commissioner of Internal Revenue and has direct supervisory responsibility for the Office of the Director of Practice, including oversight and control of its policy decisions. A manager within the Office of the Senior Counselor has independent oversight and control over all individual Director of Practice cases.

b. The Chief, EEO and Diversity and Chief Financial Officer report to the Deputy Commissioner of Internal Revenue.

c. The Commissioner’s Complaint Processing and Analysis Group; Research, Analysis and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources report to the Assistant Deputy Commissioner.

12. COMMISSIONER, WAGE AND INVESTMENT DIVISION. The Commissioner, Wage and Investment (W&I) Division, is responsible for supervising the activities of the Wage and Investment Division, which serves over 100 million individual taxpayers, including those who file jointly, with wage and investment income only. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, ranging from educating and assisting these taxpayers in all interactions with the IRS to developing and implementing compliance strategies best suited to W&I taxpayers. The Commissioner, Wage and Investment Division reports to the Office of the Commissioner of Internal Revenue.

13. COMMISSIONER, SMALL BUSINESS AND SELF-EMPLOYED DIVISION. The Commissioner, Small Business and Self-Employed (SB/SE) Division, is responsible for supervising the activities of the Small Business and Self-Employed Division, which serves taxpayers who own small businesses, are fully or partially self-employed, file estate and gift tax returns, file fiduciary returns, or report foreign source income or deductions. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to SB/SE taxpayers. The Commissioner, Small Business and Self-Employed Division reports to the Office of the Commissioner of Internal Revenue.

14. COMMISSIONER, LARGE AND MID-SIZE BUSINESS DIVISION. The Commissioner, Large and Mid-Size Business (LMSB) Division, is responsible for supervising the activities of the Large and Mid-Size Business Division, which serves large and mid-size business taxpayers, including corporations with assets over $5 million. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to LMSB taxpayers. The Commissioner, Large and Mid-Size Division reports to the Office of the Commissioner of Internal Revenue.

15. COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION. The Commissioner, Tax Exempt and Government Entities (TE/GE) Division, is responsible for supervising the activities of the Tax Exempt and Government Entities Division, which serves the tax exempt sector including pension plans, exempt organizations and governmental entities. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to TE/GE taxpayers. The Commissioner, Tax Exempt and Government Entities reports to the Office of the Commissioner of Internal Revenue.
16. CHIEF, AGENCY-WIDE SHARED SERVICES DIVISION. The Chief, Agency-Wide Shared Services Division, is responsible for supervising the division that provides support, agencywide, for common administrative services such as personnel, facilities, and procurement. The Chief, Agency-Wide Shared Services Division reports to the Office of the Commissioner of Internal Revenue.

17. CHIEF, CRIMINAL INVESTIGATION DIVISION. The Chief, Criminal Investigation Division, is responsible for supervising the division that investigates potential criminal violations of the Internal Revenue Code and related financial crimes and enforces the criminal statutes relative to tax administration in a manner that fosters confidence in the tax system and compliance with the law. The Chief, Criminal Investigation Division reports to the Office of the Commissioner of Internal Revenue.


/S/
Paul H. O'Neill
Secretary of the Treasury

Attachment: Organizational Chart