

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2004-016

April 14, 2004

**Subject:** Chief Counsel Signature Block

**Cancel Date:** December 31, 2004

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The purpose of this Notice is to advise all Chief Counsel employees of a necessary modification to the signature block on all documents signed and filed with the United States Tax Court, correspondence sent to the Department of Justice, and other documents prepared on behalf of the Chief Counsel.

Section 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. Donald L. Korb was sworn in as Chief Counsel on April 14, 2004. Accordingly, the following signature block should be used on all documents to be filed with the Tax Court, starting April 15, 2004, and thereafter.

DONALD L. KORB  
Chief Counsel  
Internal Revenue Service

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

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Filing Instructions: Binder \_\_\_\_\_

NO: Circulate \_\_\_ Distribute X to: All Personnel X Attorneys \_\_\_ In: \_\_\_\_\_

Other \_\_\_\_\_

Electronic Filename: CC-2004-016.pdf Original signed copy in: CC:FM:PM:P

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A similar signature block should be used on all other documents and correspondence signed and dated April 15, 2004, or thereafter, for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice.

If a document has been signed, but not yet sent to the Tax Court or to the Department of Justice, it should not be reexecuted. Instead a sticker with the new Chief Counsel signature block may be affixed over the old signature block.

For those cases where Mr. Korb previously represented the taxpayer and other cases from which he is recused (a recusal list will be provided shortly), the signature block should provide:

EMILY A. PARKER  
Acting Chief Counsel  
Internal Revenue Service

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

For those cases where Mr. Korb and Ms. Parker either previously represented the taxpayer or are recused, the signature block should provide:

NICHOLAS J. DeNOVIO  
Acting Chief Counsel  
Internal Revenue Service

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

