

# Notices

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### ORGANIZATION AND FUNCTIONS

This material supersedes the statement on organization published at 21 F.R. 10418-10432, as amended by 22 F.R. 245, 22 F.R. 643, 22 F.R. 1967, 22 F.R. 4873, 22 F.R. 6434, 23 F.R. 3070 and 25 F.R. 39.

**1112 Service organization.** (1) The Internal Revenue Service is a component part of the Treasury Department. The Service is headed by the Commissioner of Internal Revenue who serves under the direction of the Secretary of the Treasury.

(2) The Internal Revenue Service consists of a National Office in Washington, D.C., and a field organization. The latter consists of 9 Internal Revenue regions, each headed by a Regional Commissioner who reports to the Deputy Commissioner, 62 Internal Revenue districts, each headed by a District Director, 4 service centers, each headed by a Director who reports to a Regional Commissioner, and a computer center under the direction of the Automatic Data Processing Division in the National Office. In addition, there are in the field 9 Regional Inspectors and 9 Regional Counsel, who report to the Assistant Commissioner (Inspection) and the Chief Counsel, respectively, in Washington, D.C.

(3) In administering the alcohol and tobacco tax and appellate functions direct from the regional office, the Regional Commissioner maintains and supervises several branch offices. The Alcohol and Tobacco Tax branch offices are headed by Supervisors in Charge who report to the Assistant Regional Commissioner (Alcohol and Tobacco Tax). The Appellate branch officers are headed by Associate Chiefs or Assistant Chiefs, Appellate Division, who report to the Assistant Regional Commissioner (Appellate) who also carries the title of Chief, Appellate Division. The Regional Counsel also maintain and supervise branch offices.

(4) In each Internal Revenue district there are a number of local offices in communities where concentration of work load in audit, collection, or intelligence activities requires the assignment of personnel. There are some 900 local offices.

(5) There are also 4 service centers, which are under the supervision of a designated Regional Commissioner. The service centers perform certain returns processing and revenue accounting functions for district offices by use of tabulating and other electronic equipment; match tax information documents; mail blank returns; and perform other miscellaneous services, including payroll operations for the entire Service.

(6) The computer center is responsible for the creation, maintenance and updating of business and individual tax accounts.

(7) Location of the Internal Revenue regional and district offices is given in Appendix A. The Alcohol and Tobacco Tax branch offices are shown in Appendix B; and the Appellate branch offices in Appendix C.

#### 1113 National office.

**1113.1 Mission.** The mission of the National Office is to develop broad nationwide policies and programs for the administration of the internal revenue laws and related statutes, and to direct, guide, coordinate, and control the endeavors of the Internal Revenue Service.

**1113.2 Basic organization.** The principal offices which form the National Office are: The Office of the Commissioner, the Office of the Assistant Commissioner (Administration); the Office of the Assistant Commissioner (Inspection); the Office of the Assistant Commissioner (Operations); the Office of the Assistant Commissioner (Planning and Research); the Office of the Assistant Commissioner (Technical); the Office of the Chief Counsel; and the Director of Practice.

**1113.3 Office of the Commissioner.** The Commissioner of Internal Revenue, in conformity with policies and delegations of authority made by the Secretary of the Treasury, establishes the policies and administers the activities of the Internal Revenue Service. The Office of the Commissioner consists of the Commissioner's immediate office, which includes the Deputy Commissioner and the Assistant to the Commissioner; and the Fiscal Management Division.

**1113.31 Deputy Commissioner.** The Deputy Commissioner assists and acts for the Commissioner in planning, directing, coordinating and controlling the policies and programs and in giving executive leadership to the activities of the Internal Revenue Service. The Deputy Commissioner also supervises the Regional Commissioners of Internal Revenue, and makes allocations of funds and personnel to them.

**1113.32 Assistant to the Commissioner.** The Assistant to the Commissioner reviews and takes final action for the Commissioner on documents involving technical matters prepared for the Commissioner's signature, including regulations, closing agreements, reports on proposed legislation, rulings, correspondence, authorizations to the Attorney General for initiating suits, compromises and reports to the Joint Committee on Internal Revenue Taxation involving refunds or credits of any income, war profits, excess profits, estate, or gift taxes in excess of \$100,000. The Assistant to the Commissioner makes independent studies for the Commissioner.

**1113.33 Fiscal Management Division.** The Fiscal Management Officer serves

as the chief advisor to the Commissioner, the Deputy Commissioner, and the principal assistants on all matters concerning budget and the fiscal management of funds appropriated for the administration of the Internal Revenue Service. He is responsible for the development and coordination of financial management policies and budgetary programs. He develops and assists in the justification of the Service's budget; advises on its execution; establishes procedures covering the accounting system for appropriated funds; and directs the budget and fiscal activities carried out at the National Office in connection with his responsibilities. The Division consists of two branches: Accounting Branch and Budget Branch.

**1113.331 Accounting Branch.** The Accounting Branch develops, prescribes, and installs the Service's financial accounting system to produce timely and accurate data for budgetary and fiscal management purposes. It also collaborates with the Reports Division in developing and administering the financial reporting system.

**1113.332 Budget Branch.** The Budget Branch develops the Service's budget in conformance with the established overall program policies through consultation and cooperation with the responsible operating officials. It prescribes budget procedures and directs the preparation of budget estimates for the Service; participates in the development of standards for the measurement of work necessary in the justification of estimates or the evaluation of financial plans; prepares requests for the apportionment and reapportionment of appropriations; allots funds in accordance with the approved financial plan and properly authorized revisions thereof; establishes the procedures and records necessary to properly reflect the execution of the budget; and collaborates with the Reports Division in developing and administering a reporting system reflecting the status of the budget and financial plan.

**1113.4 Office of Assistant Commissioner (Administration).** The Assistant Commissioner (Administration) acts as the principal assistant to the Commissioner and the Deputy Commissioner in planning and coordinating the functions of personnel management; training; procurement and supply of facilities, services and property, printing and distribution; public information; and reports management. He is responsible for the development of Service policies and the establishment of procedures and standards governing those functions. He supervises the activities of the Facilities Management Division, the Personnel Division, the Public Information Division, the Reports Division and the Training Division of the National Office, and is responsible for functional supervision of these activities in the field.