

Notices

DEPARTMENT OF THE TREASURY

Internal Revenue Service

ORGANIZATION AND FUNCTIONS

This material supersedes the statement on organization and functions published at 26 F.R. 6372-6395, as amended by 26 F.R. 8494, 11219, and 11220.

Dated: July 22, 1965.

[SEAL] SHELDON S. COHEN,
Commissioner of Internal Revenue.

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 7 Internal Revenue regions, each headed by a Regional Commissioner who reports to the Deputy Commissioner, 58 Internal Revenue districts, each headed by a District Director, 7 service centers, each headed by a Director who reports to a Regional Commissioner, and a computer center and a data center under the direction of the Assistant Commissioner (Data Processing) in the National Office. In addition, there are in the field 7 Regional Inspectors and 7 Regional Counsels, 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 offices are headed by Chiefs or Assistant Chiefs, Appellate Branch Office, who report to the Assistant Regional Commissioner (Appellate) who also carries the title of Chief, Appellate Division. The Regional Counsels also maintain and supervise branch offices.

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

(5) Field office addresses are shown in the Appendixes.

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 (Compliance); the Office of the Assistant Commissioner (Data Processing); the Office of the Assistant Commissioner (Inspection); the Office of the Assistant Commissioner (Planning and Research); the Office of the Assistant Commissioner (Technical); and the Office of the Chief Counsel.

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 includes the Deputy Commissioner, the Assistant to the Commissioner, and the Foreign Tax Assistance Staff.

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 Foreign Tax Assistance Staff.

The Foreign Tax Assistance Staff provides general assistance in the field of tax administration to officials and other representatives of foreign governments in accordance with the foreign policy of the United States and its commitments to the Organization of American States, the United Nations, and other international institutions. This assistance may include visitation programs, facilitating recruitment of specialized personnel, arranging for training programs, furnishing of Manuals and other materials, and

direct advisory services to foreign officials in the United States and abroad. It also conducts surveys and studies as a basis for evaluating problems and progress of foreign governments in strengthening and improving their tax administration. The Staff also maintains liaison with the Office of the Secretary on matters concerning foreign tax assistance.

1113.4 Office of Assistant Commissioner (Administration).

The Assistant Commissioner (Administration) is the principal assistant to the Commissioner in planning and executing the Administration program of the Internal Revenue Service, which includes fiscal management, personnel, facilities management, training, public information, employment policy, and management improvement. Jointly, with other Assistant Commissioners, he participates in the general management of the Service by coordinating Administration with other functions to accomplish the objectives of a comprehensive and well-integrated Revenue program. On general administrative matters represents the Commissioner in relationships with the Congress; the Treasury Department Office of the Secretary and other components of the Treasury Department; and such agencies as the Bureau of the Budget, the Civil Service Commission and General Services Administration. Supervises the activities of the Fiscal Management, Personnel, Facilities Management, Training, and Public Information Divisions in the National Office, and is responsible for functional supervision of Administration activities in the field.

1113.41 Facilities Management Division—Office of the Director.

Develops, directs, coordinates and evaluates policies and programs for providing essential support activities for the operating divisions' primary programs and carries them out in the National Office. Its programs are designed to increase the effectiveness of the Internal Revenue Service, reduce its operating costs and improve taxpayer relations by tailoring Internal Revenue Service physical facilities and by providing support services to best meet the Service's total needs. These programs include paperwork, space, property and supply management, procurement and contracting, printing and distribution, national emergency planning, safety, and document and physical security. Develops the standards and procedures necessary for effective performance of its functions. Exercises the authority to settle claims arising out of the activities of the Internal Revenue Service under the Federal Tort Claims Act. This Division consists of four branches: Office Services, Standards and Programs, Emergency Planning, and Publications.