

# DEPARTMENT OF THE TREASURY

## Internal Revenue Service

### ORGANIZATION AND FUNCTIONS

This material supersedes the statement on organization and functions published at 34 F.R. 1657-1695.

Dated: January 20, 1970.

(SEAL) RANDOLPH W. THROWER,  
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 seven 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, and seven service centers, each headed by a Director, who report 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 seven Regional Inspectors and seven Regional Counsels, who report to the Assistant Commissioner (Inspection) and the Chief Counsel, respectively, in Washington, D.C.

(3) In administering the alcohol, tobacco, firearms, and appellate functions direct from the regional office, the Regional Commissioner maintains and supervises several branch offices. The Alcohol, Tobacco and Firearms branch offices are headed by Chief Special Investigators or Chief Inspectors who report to the Assistant Regional Commissioner (Alcohol, Tobacco and Firearms). 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 workload 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 leadership within the Service for the development and implementation of comprehensive programs of assistance in tax administration to developing nations, and on occasion, to the more developed nations, in line with the foreign policy of the United States and its commitments to the Organization of American States, the United Nations, and other international institutions. It is the central point of contact within the Service with foreign governments, the State Department and international organizations on all matters involving the exchange of technical assistance in tax administration. The staff designs broad programs aimed at modernizing and strengthening tax administration in developing countries; it determines program requirements in terms of number

and qualifications of advisors and selects, trains, and assigns such advisors. It provides technical leadership and direction, continually monitors, and periodically evaluates country programs to ensure maximum effectiveness of assistance efforts. The staff develops and arranges study and observation programs in tax administration for foreign tax officials, which are conducted largely in the United States and occasionally at overseas sites. The staff maintains close liaison with the Department of State and the Agency for International Development (AID), foreign governments, international organizations, and the Office of the Secretary on matters concerning the foreign tax assistance program, most of which is conducted cooperatively with AID.

##### 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 paper work, space, property, supply, transportation, and telecommunications management, procurement and contracting, printing and distribution, national emergency planning, safety, document and physical security, and the settlement of tort claims. Develops the standards and procedures necessary for effective performance of its functions. This Division consists of four branches: National Office Facilities; Standards and