

d. GAO Title 4, "Claims," GAO Policy and Procedures Manual for Guidance of Federal Agencies.

11. *Office of Primary Interest.* Office of Accounting and Internal Control, Office of the Deputy Chief Financial Officer, Office of the Assistant Secretary (Management)/Chief Financial Officer.

George Muñoz,

Assistant Secretary (Management)/Chief Financial Officer.

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[Treasury Order Number: 150-02]

### Establishment of Certain Offices in the National Office of the Internal Revenue Service

Dated: January 11, 1994.

1. By the authority vested in the Secretary of the Treasury by 31 U.S.C. 321(b), sections 7801(a), 7802 and 7803 of the Internal Revenue Code of 1986, and Reorganization Plan No. 1 of 1952, pursuant to section 7804(a) of the Internal Revenue Code, all offices in the National Office of the Internal Revenue Service (IRS) shall continue uninterrupted, except that:

a. The Chief Operations Officer position is abolished;

b. The following new positions reporting to the Commissioner through the Deputy Commissioner are established: Chief, Management and Administration; Chief, Strategic Planning and Communications; Chief, Taxpayer Services; Chief Compliance Officer; and Chief, Headquarters Operations;

c. The position of Assistant to the Commissioner (Taxpayer Ombudsman) is retitled Taxpayer Ombudsman;

d. The position of Tax Systems Modernization Program Manager has expanded responsibilities and is retitled Modernization Executive reporting to the Commissioner through the Deputy Commissioner; and

e. The following Assistant Commissioner positions are abolished: (Planning and Research), (Finance), (Human Resources and Support), and (Returns Processing).

2. The changes in paragraph 1. shall be implemented at an appropriate time or times as determined by the Commissioner of Internal Revenue. Effective immediately, the Commissioner of Internal Revenue is authorized to effect such transfers of functions, personnel, positions, equipment and funds as may be necessary to implement the provisions of this Order.

3. Except for the specific positions and titles in paragraphs 4. through 15. of this Order, the Commissioner may create, abolish, or modify offices and positions within the IRS as may be necessary to effectively and efficiently administer the tax laws or other responsibilities assigned to the IRS. 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 and regulations, including Treasury Directive 21-01, "Organizational Changes."

4. *Office of Commissioner of Internal Revenue.* The Office of the Commissioner shall consist of the Commissioner; Deputy Commissioner; Chief Financial Officer; Chief Information Officer; Chief, Management and Administration; Chief, Strategic Planning and Communications; Chief, Taxpayer Services; Chief Compliance Officer; Chief, Headquarters Operations; Chief Inspector; Taxpayer Ombudsman; Assistants to the Commissioner (except Legislative Liaison, Equal Opportunity, Quality, and Public Affairs); Assistant to the Deputy Commissioner; and Modernization Executive.

5. *Deputy Commissioner.* The Deputy Commissioner is the highest career official in the IRS and has line authority over all IRS officials and operations, except the Chief Inspector. The Deputy Commissioner is responsible for the following activities.

a. Assists and acts for the Commissioner in planning, directing, coordinating and controlling the policies, programs and other activities of the IRS.

b. Assists the Commissioner in establishing tax administration policy and developing strategic issues and objectives as a basis for strategic management of the Service.

c. Supervises the Chiefs in the Office of the Commissioner (except Chief Inspector); Taxpayer Ombudsman; Modernization Executive; Assistants to the Commissioner (except Legislative Liaison, Public Affairs, Quality, and Equal Opportunity); Assistant to the Deputy Commissioner; and Regional Commissioners.

6. *Modernization Executive.* The Modernization Executive advises the Commissioner and acts as the main IRS spokesperson on the IRS Business Vision and transition activities, including establishing prototype sites to test new organizational concepts and resolving operational and strategic issues with cross-functional impact. The Modernization Executive leads development of IRS policy on implementing new ways of doing

business, establishing the strategic direction and providing a critical evaluation of integrated operational and transition activities.

7. *Chief Compliance Officer.* The Chief Compliance Officer is the principal advisor to the Commissioner and Deputy Commissioner on policy and operational matters affecting compliance functions. The Chief Compliance Officer is responsible for the following activities.

a. Serves as national spokesperson for the field compliance functions, which include:

- (1) Compliance research;
- (2) Delinquent accounts and returns;
- (3) Criminal tax fraud investigation;
- (4) Tax return examination;
- (5) Employee plans and exempt organizations approval and examination;

- (6) Tax treaty administration;
- (7) Foreign tax administration assistance; and
- (8) Disclosure.

b. Supervises the Assistant Commissioners (Collection), (Criminal Investigation), (Employee Plans and Exempt Organizations), (Examination), and (International), and the Directors of: Research, and Statistics of Income.

c. Represents IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities and the public on field compliance operations and major cross-functional issues related to compliance.

8. *Chief, Taxpayer Services.* The Chief, Taxpayer Services, is the principal advisor to the Commissioner and Deputy Commissioner on policy and operational matters affecting taxpayer assistance, and tax return and document processing. The Chief, Taxpayer Services, is responsible for the following activities.

a. Serves as national spokesperson for the field taxpayer services functions, which include:

- (1) Assisting taxpayers in complying with the tax laws; and
- (2) Processing tax returns and information documents.

b. Supervises the Assistant Commissioner (Taxpayer Services) and the Directors for: Input Processing, and Case Processing.

c. Represents IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities and the public on field taxpayer services operations and major cross-functional issues related to taxpayer services.

9. *Chief Financial Officer.* The Chief Financial Officer is the principal

advisor to the Commissioner and Deputy Commissioner on Servicewide financial management and revenue accounting and is responsible for the following activities.

a. Serves as the main IRS spokesperson on planning and managing financial resources, including formulating budgets and controlling their execution; and accounting for revenue collected by the Service.

b. Establishes practices, procedures, standards and controls for the Service's financial systems.

c. Supervises the following Directors of: Budget, Accounting Standards and Systems, and Financial Management; and the Chief, Revenue Accounting.

d. Represents IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, Congress, other tax authorities and the public on the management of financial resources, and major cross-functional issues related to financial management.

10. *Chief, Management and Administration.* The Chief, Management and Administration, is the principal advisor to the Commissioner and Deputy Commissioner on Servicewide management of human resources and procurement and is responsible for the following activities.

a. Serves as national spokesperson for the management of human resources and procurement, which include:

- (1) Administering human resource policies;
- (2) Providing Servicewide guidance on facilities and logistical support; and
- (3) Contracting.

b. Establishes practices, procedures, standards and controls for IRS human resource and procurement systems.

c. Supervises the Assistant Commissioner (Procurement), the Assistant to the Commissioner (Equal Opportunity), and the Directors of: Human Resources, Training and Development, Facilities and Information Management Systems, and Analysis and Studies.

d. Represents IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, Congress, other tax authorities, and the public on the management of human resources and procurement, and on major cross-functional issues related to management and administration.

11. *Chief Information Officer.* The Chief Information Officer is the principal advisor to the Commissioner and Deputy Commissioner on Servicewide information resources and

technology management. The Chief Information Officer is responsible for the following activities.

a. Serves as the main IRS spokesperson on the planning, developing, and managing of information resources, including:

- (1) Strategic technology planning;
- (2) Data administration and privacy assurance;
- (3) Technology standards; and
- (4) Telecommunications.

b. Establishes policies, practices, standards and controls affecting these functions and the development and acquisition of computer hardware and software.

c. Provides the focus for technology management and plays an essential role in shaping and fostering a shared commitment to technology goals and programs.

d. Supervises the Assistant Commissioners (Information Systems Development) and (Information Systems Management), the Privacy Advocate, and the Systems Architects.

e. Represents IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities, and the public on Servicewide information resources and technology management and major cross-functional issues related to information systems.

12. *Chief, Strategic Planning and Communications.* The Chief, Strategic Planning and Communications, is the principal advisor to the Commissioner and Deputy Commissioner on Servicewide planning and internal and external communications and is responsible for the following activities.

a. Serves as national spokesperson for the planning and communications functions, which include:

- (1) Administering the Strategic Management System; and
- (2) Developing communications strategies and mechanisms for internal and external stakeholders.

b. Supervises the following Assistants to the Commissioner: (Public Affairs), (Quality) and (Legislative Liaison); the Directors of: Tax Forms and Publications, and Planning; and the Chief, Publishing Services.

c. Represents IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, Congress, other tax authorities, and the public on Servicewide strategic management, communications and major cross-functional issues related to planning and communications.

13. *Chief, Headquarters Operations.* The Chief, Headquarters Operations, advises the Commissioner and Deputy Commissioner on all aspects of managing IRS headquarters operations and is responsible for program management for headquarters support and services, human resources, financial operations, budget formulation and execution, automated data processing activities, equal opportunity, diversity, ethics, and internal communications.

14. *Chief Inspector.* The Chief Inspector shall, to ensure objectivity and integrity, report directly to the Commissioner.

15. *Chief Counsel.* The Office of the Chief Counsel is an office within the Department of the Treasury Legal Division. The Chief Counsel, pursuant to delegated authority from the General Counsel of the Treasury, is authorized to take necessary action on certain personnel and administrative matters pertaining to the Office of the Chief Counsel, including but not limited to those for the appointment, classification, promotion, demotion, reassignment, transfer or separation of officers or employees; however, all personnel and administrative matters concerning Senior Executive Service or managers, management officials and supervisory employees (Grade 13 and above) in the Offices of Associate Chief Counsel (International), (Domestic), and (Employee Benefits and Exempt Organizations), whose primary duties do not involve litigation, and the Office of the National Director of Appeals, shall be approved by the Commissioner of Internal Revenue prior to implementation.

a. The National Director of Appeals is supervised by the Chief Counsel. The Commissioner of Internal Revenue exercises line supervision over the Chief Counsel for this function.

b. The Commissioner of Internal Revenue shall exercise the final authority of the IRS concerning substantive interpretation of the tax laws as reflected in legislative and regulatory proposals, revenue rulings, letter rulings, and technical advice memoranda.

16. *Cancellation.* This Order supersedes Treasury Order 150-02, "Establishment of Certain Offices in the National Office of the Internal Revenue Service," dated October 4, 1991.

Lloyd Bentsen,

Secretary of the Treasury.

Attachment.