Department of the Treasury | Internal Revenue Service | Office of Chief Counsel

Notice

CC-2025-006

July 17, 2025

Subject: Chief Counsel Signature Block **Cancel Date:** Until further notice

The purpose of this Notice is to advise all Chief Counsel employees of the correct signature block to be used 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, effective immediately.

Chief Counsel Signature Block

I.R.C. § 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. Kenneth J. Kies is the Acting Chief Counsel, effective immediately. Accordingly, unless a specific Tax Court Rule provides otherwise (e.g., T.C. Rule 23(a)(4) requiring the omission of a party's mailing address, email address, and telephone number on decision documents) the following signature block should be used on all documents to be filed with the Tax Court:

KENNETH J. KIES
Acting Chief Counsel
Internal Revenue Service

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

A similar signature block should be used on all other documents and correspondence for which the appropriate titular authority is the Chief Counsel, e.g., letters addressed to the Department of Justice. If a Tax Court document reflecting a former Chief Counsel

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	X	All Personnel	X	Electronic Reading Room
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or Acting Chief Counsel has been signed by a petitioner or petitioner's representative (e.g., stipulated decision, stipulation of facts, or joint motion), but has not yet been sent to or e-filed with the Tax Court, the document need not be reexecuted. Instead, a sticker or label with the new Acting Chief Counsel signature block may be affixed over the old signature block. For other documents, the signature page should be modified and reexecuted to reflect the new signature block.

For those cases in which Mr. Kies may be recused, the following signature block should be used:

AUDREY M. MORRIS
Deputy Chief Counsel (Operations)
Internal Revenue Service

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

Local Counsel should advise local Appeals offices of the need for the signature block in decision documents to reflect Kenneth J. Kies as Acting Chief Counsel, as well as the requirement in T.C. Rule 23(a)(4) to omit a party's mailing address, email address, and telephone number from decision documents.

This Notice supersedes Chief Counsel Notice 2025-005, Chief Counsel Signature Block, dated March 19, 2025.

If you have any questions regarding the matters discussed in this Notice, please contact the Office of the Associate Chief Counsel (Procedure & Administration) at (202) 317-3400.

/s/
Paul T. Butler
Associate Chief Counsel
(Procedure & Administration)