

EXHIBIT 1025**TREASURY ORDER 150-02****Date:** 03-09-01**Sunset Review:** 03-09-06**SUBJECT:** Organization and Functions of the Internal Revenue Service

1. By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. §321(b) and Section 7801(a) of the Internal Revenue Code (IRC); and in accordance with the authority vested in the Commissioner of Internal Revenue by Sections 1001 of the "Internal Revenue Service Restructuring and Reform Act of 1998" (RRA-98), Pub. L. 105-206, 112 Stat. 685 and IRC Sections 7803 and 7804, it is ordered that the following offices are established.

2. This Order prescribes the structure of the Internal Revenue Service emerging from the reorganization required by Section 1001 of RRA-98. The Commissioner is authorized to implement the organization in accordance with RRA-98 at an appropriate time or times as determined by the Commissioner and to make such changes to personnel, positions, equipment, and funds as may be necessary to effectively manage the described organization.

3. Except for the offices and positions in paragraphs 4 through 17, the Commissioner may create, abolish, or modify as necessary other offices and positions within the Internal Revenue Service to effectively and efficiently administer the tax laws or other responsibilities assigned to the Internal Revenue Service. 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, regulations, and directives, including Treasury Directive 21-01, "Organizational Changes"; "Statement of Treasury Department Policies and Procedures: Mission, Organization, Resources, Operation, Direction and Oversight of the Statistics of Income Division of the Internal Revenue Service", dated December 16, 1993; and "Memorandum of Understanding Regarding Procedures for the Statistics of Income Division of the Internal Revenue Service," dated September 17, 1997.

4. OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE. The Office of the Commissioner consists of the Commissioner; Deputy Commissioner; and Assistant Deputy Commissioner. The Commissioner is the chief executive officer for the IRS. The Commissioner is responsible for overall planning and for directing, controlling and evaluating IRS policies, programs, and performance.

5. DEPUTY COMMISSIONER. The Deputy Commissioner has line authority over all IRS officials reporting to or through the Deputy Commissioner. The Deputy Commissioner is responsible for assisting and acting for the Commissioner in planning, directing, coordinating and controlling the policies, programs and other activities of the IRS; in establishing tax administration policy; and in developing strategic objectives. The Assistant Deputy Commissioner is generally responsible for day-to-day operational matters and for oversight of the reorganization of the IRS.

6. CHIEF COUNSEL. The Chief Counsel is the chief law officer for the Internal Revenue Service and an Assistant General Counsel for the Treasury, with duties and responsibilities prescribed by the Secretary of the Treasury and by law. The Chief Counsel is responsible for advising the Commissioner on legal matters and ensuring that the Office of Chief Counsel provides top-quality legal support to all offices within the IRS. The relationship of the Secretary, Commissioner, General Counsel, Chief Counsel, and Chief Counsel staff is further defined in 31 U.S.C. § 301(f)(2); IRC § 7803(b); in Treasury Orders 107-04, "The General Counsel," dated July 25, 1989; 107-07, "Personnel Authority over

Personnel Employed by the Office of Chief Counsel, Internal Revenue Service," dated May 4, 1999; 150-10, "Delegation--Responsibility for the Internal Revenue Laws," dated April 22, 1982; and by implementing Orders of the General Counsel.

7. CHIEF, COMMUNICATIONS AND LIAISON DIVISION. The Chief, Communications and Liaison Division, heads the Communications and Liaison Division and is the principal advisor to the Commissioner and Deputy Commissioner on legislative matters, internal and external communications, and relationships with customer groups. The Chief, Communications and Liaison Division, serves as national spokesperson for the IRS; establishes strategies, practices, procedures, standards and controls for planning and managing communications to IRS employees and the public; coordinates congressional communications; and maintains communications and relationships with customer groups. The Chief, Communications and Liaison Division, represents and serves as liaison from the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities and the public on communications, and legislation to facilitate their understanding of IRS activities.

8. NATIONAL TAXPAYER ADVOCATE. The National Taxpayer Advocate heads the Office of the Taxpayer Advocate and advises the Commissioner and Deputy Commissioner regarding avoidance and resolution of problems taxpayers encounter in dealing with IRS. The National Taxpayer Advocate is responsible for implementing the functions of the Office of the Taxpayer Advocate specified in IRC § 7803(c). The National Taxpayer Advocate reports directly to the Commissioner; supervises local taxpayer advocates nationwide; serves as national spokesperson on taxpayer advocacy matters; establishes strategies, practices, procedures, standards and controls for activities to mitigate taxpayer problems; and prepares and submits to Congress annual Objectives and Activities reports. The National Taxpayer Advocate represents the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities, and the public on the above subjects and on major cross-functional issues related to taxpayer interests and concerns.

9. CHIEF INFORMATION OFFICER. The Chief Information Officer heads the Information Systems Division and is the principal advisor to the Commissioner and Deputy Commissioner on information technology, including strategic technology planning, data administration, technology standards, privacy assurance, and telecommunications. The Chief Information Officer is the principal IRS official with authority over and responsibility for information technology, including information systems resources, technology modernization activities, and tax systems reengineering efforts. The Chief Information Officer reports to the Office of the Commissioner of Internal Revenue.

10. CHIEF, APPEALS DIVISION. The Chief, Appeals Division, heads an independent function in conformance with Section 1001 of RRA-98, supervises the Appeals Division, advises the Commissioner on Servicewide policies and programs regarding the administrative resolution of tax disputes, and provides alternative techniques to resolve cases without litigation. The Chief, Appeals Division, directly manages Appeals' national and field programs and reports to the Office of the Commissioner of Internal Revenue.

11. NATIONAL HEADQUARTERS. The National Headquarters consists of the following organizations reporting to the Office of the Commissioner of Internal Revenue: Senior Counselor to the Commissioner; Equal Employment Opportunity and Diversity; Chief Financial Officer; Commissioner's Complaint Processing and Analysis Group; Research, Analysis, and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources.

a. The Senior Counselor reports to the Commissioner of Internal Revenue and has direct supervisory responsibility for the Office of the Director of Practice, including oversight and control of its policy

decisions. A manager within the Office of the Senior Counselor has independent oversight and control over all individual Director of Practice cases.

b. The Chief, EEO and Diversity and Chief Financial Officer report to the Deputy Commissioner of Internal Revenue.

c. The Commissioner's Complaint Processing and Analysis Group; Research, Analysis and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources report to the Assistant Deputy Commissioner.

12. COMMISSIONER, WAGE AND INVESTMENT DIVISION. The Commissioner, Wage and Investment (W&I) Division, is responsible for supervising the activities of the Wage and Investment Division, which serves over 100 million individual taxpayers, including those who file jointly, with wage and investment income only. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, ranging from educating and assisting these taxpayers in all interactions with the IRS to developing and implementing compliance strategies best suited to W&I taxpayers. The Commissioner, Wage and Investment Division reports to the Office of the Commissioner of Internal Revenue.

13. COMMISSIONER, SMALL BUSINESS AND SELF-EMPLOYED DIVISION. The Commissioner, Small Business and Self-Employed (SB/SE) Division, is responsible for supervising the activities of the Small Business and Self-Employed Division, which serves taxpayers who own small businesses, are fully or partially self-employed, file estate and gift tax returns, file fiduciary returns, or report foreign source income or deductions. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to SB/SE taxpayers. The Commissioner, Small Business and Self-Employed Division reports to the Office of the Commissioner of Internal Revenue.

14. COMMISSIONER, LARGE AND MID-SIZE BUSINESS DIVISION. The Commissioner, Large and Mid-Size Business (LMSB) Division, is responsible for supervising the activities of the Large and Mid-Size Business Division, which serves large and mid-size business taxpayers, including corporations with assets over \$5 million. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to LMSB taxpayers. The Commissioner, Large and Mid-Size Division reports to the Office of the Commissioner of Internal Revenue.

15. COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION. The Commissioner, Tax Exempt and Government Entities (TE/GE) Division, is responsible for supervising the activities of the Tax Exempt and Government Entities Division, which serves the tax exempt sector including pension plans, exempt organizations and governmental entities. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to TE/GE taxpayers. The Commissioner, Tax Exempt and Government Entities reports to the Office of the Commissioner of Internal Revenue.

16. CHIEF, AGENCY-WIDE SHARED SERVICES DIVISION. The Chief, Agency-Wide Shared Services Division, is responsible for supervising the division that provides support, agencywide, for common administrative services such as personnel, facilities, and procurement. The Chief, Agency-

Wide Shared Services Division reports to the Office of the Commissioner of Internal Revenue.

17. CHIEF, CRIMINAL INVESTIGATION DIVISION. The Chief, Criminal Investigation Division, is responsible for supervising the division that investigates potential criminal violations of the Internal Revenue Code and related financial crimes and enforces the criminal statutes relative to tax administration in a manner that fosters confidence in the tax system and compliance with the law. The Chief, Criminal Investigation Division reports to the Office of the Commissioner of Internal Revenue.

18. CANCELLATIONS. Treasury Order 150-01, "Regional and District Offices of the Internal Revenue Service," dated September 28, 1995, is canceled. Treasury Order 150-02, "Establishment of Certain Offices in the National Office of the Internal Revenue Service," dated January 11, 1994, is superseded.

/S/

Paul H. O'Neill
Secretary of the Treasury

Attachment: [Organizational Chart](#)

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