

Notices

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE Organization and Functions

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Commissioner of Internal Revenue.

1100 ORGANIZATION AND STAFFING

1110 ORGANIZATION AND FUNCTIONS OF THE INTERNAL REVENUE SERVICE

1111 ESTABLISHMENT OF THE INTERNAL REVENUE SERVICE

1111.1 MISSION

The mission of the Service is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and regulations and to maintain the highest degree of public confidence in the integrity and efficiency of the Service. This includes communicating the requirements of the law to the public, determining the extent of compliance and causes of noncompliance, and doing all things needful to a proper enforcement of the law.

1111.2 ORGANIC ACT

(1) The Office of the Commissioner of Internal Revenue was established by an act of Congress (12 Stat. 432) on July 1, 1862, and the first Commissioner of Internal Revenue took office on July 17, 1862.

(2) The act of July 1 provided:

"* * * That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this Act, or which may be hereafter imposed, and of assuming the same, an office is hereby created in the Treasury Department to be called the Office of the Commissioner of the Internal Revenue; * * * Commissioner of Internal Revenue, * * * shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this Act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this Act, and to alter and renew or replace such stamps from time to time, as occasion shall require; * * *"

(3) By common parlance and understanding of the time, an office of the importance of the Office of Commissioner of Internal Revenue was a bureau. The Secretary of the Treasury in his report at the close of the calendar year 1862 stated that "The Bureau

of Internal Revenue has been organized under the Act of the last session * * *". Also it can be seen that Congress had intended to establish a Bureau of Internal Revenue, or thought they had, from the act of March 8, 1863, in which provision was made for the President to appoint with Senate confirmation a Deputy Commissioner of Internal Revenue "who shall be charged with such duties in the bureau of internal revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as Commissioner of Internal Revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of internal revenue." In other words, "the office of internal revenue" was "the bureau of internal revenue," and the act of July 1, 1862 is the organic act of today's Internal Revenue Service.

1111.3 HISTORY

1111.31 *Internal Taxation.* Madison's Notes on the Constitutional Convention reveal clearly that the framers of the Constitution believed for some time that the principal, if not sole, support of the new Federal Government would be derived from customs duties and taxes connected with shipping and importations. Internal taxation would not be resorted to except infrequently, and for special reasons. The first resort to internal taxation, the enactment of internal revenue laws in 1791 and in the following 10 years, was occasioned by the exigencies of the public credit. These first laws were repealed in 1802. Internal revenue laws were reenacted for the period 1813-17 when the effects of the war of 1812 caused Congress to resort to internal taxation. From 1818 to 1861, however, the United States had no internal revenue laws and the Federal Government was supported by the revenue from import duties and the proceeds from the sale of public lands. In 1862 Congress once more levied internal revenue taxes. This time the establishment of an internal revenue system, not exclusively dependent upon the supplies of foreign commerce, was permanent.

1111.32 *Background and Evolution of Present Organization.* (1) Before the establishment of the Office of Commissioner of Internal Revenue, taxes were collected by "Supervisors" of collection districts who were appointed by the President, subject to Senate confirmation. These Supervisors worked under the direct control of the Treasury Department. The Revenue Act of 1813 provided, for the first time, for a "Collector" and a "Principal Assessor" for each collection district, and for deputy collectors and assistant assessors. Collectors and Assessors appear to be the original forerunners of the 20th century Collectors of Internal Revenue and Internal Revenue Agents in Charge.

(2) Since 1862, the Internal Revenue Service has undergone a period of steady growth as the means for financing Government operations shifted from the levying of import duties to internal taxation. Its expansion received considerable impetus in 1913 with the ratification of the 16th amendment to the Constitution under which Congress received constitutional authority to levy taxes on the income of individuals and corporations. With the enactment of income tax laws the work of the Revenue Service began to take on a highly technical character.

(3) From the World War I period through 1951, the basic organizational structure of the

Internal Revenue Service remained essentially unchanged even though there were marked increases in the number of taxpayers serviced, revenue receipts, employees and the overall workload. The Service was organized, in Washington and the field, on a program or "type-of-tax" basis, with jurisdictionally separate organizations, or "Units," charged with the administration of different types of taxes.

1111.4 REORGANIZATION PLAN NO. 1 OF 1952 AND OTHER CHANGES

(1) On January 14, 1952, the President of the United States submitted to Congress Reorganization Plan No. 1 of 1952, calling for a comprehensive reorganization of the Internal Revenue Service. On March 13, 1952, the last motion to defeat the plan was voted down in the Senate, and the plan became effective on March 15, 1952.

(2) Reorganization Plan No. 1 of 1952 brought about four basic changes in the Internal Revenue Service:

(a) The organization of the Service along functional lines—i.e., operations, administration, technical, planning, and inspection;

(b) The abandonment of the system of political appointments to positions below the Commissioner;

(c) The integration of most field revenue programs under District Directors of Internal Revenue; and

(d) The establishment of a system of regional administration under Regional Commissioners of Internal Revenue.

(3) The Reorganization Plan provided authority for the establishment of 25 Offices of Regional Commissioners (referred to as "District Commissioners" in the Plan). By December 1, 1953, the offices of 17 regional commissioners had been established. The major field programs, including alcohol and tobacco tax enforcement, were integrated under district directors; the appellate program and the permissive alcohol and tobacco tax functions were placed in the offices of regional commissioners; and, in the National Office, all activities were placed under Assistant Commissioners for Inspection; Operations; and Technical; an Assistant to the Commissioner, and an Administrative Assistant to the Commissioner.

(4) In 1953, a number of organizational refinements were effected. The number of regions was reduced to nine; the field operations of alcohol and tobacco tax were centralized at the regional level; and the delinquent accounts and returns program was transferred from the Audit Divisions in the Offices of District Directors to their Collection Divisions. In the National Office, the position of Deputy Commissioner was established and the Bureau of Internal Revenue was redesignated as the Internal Revenue Service.

(5) Other significant changes since 1953 include establishment of the Offices of Assistant Commissioners for Administration, Data Processing, and Planning and Research; redesignation of the Assistant Commissioner (Operations) as the Assistant Commissioner (Compliance); discontinuance of the Columbus and Toledo (Ohio) districts and consolidation of the Upper and Lower Manhattan districts, effective January 1, 1960; establishment of the Anchorage (Alaska) district on January 1, 1961; transfer on September 13, 1963, of the Director of Practice from the Internal Revenue Service to the Office of the Secretary of the Treasury to be under the

immediate supervision of the General Counsel; effective January 1, 1964, reduction in the number of regions to eight and discontinuance of the districts of Camden (New Jersey), Kansas City (Missouri), Scranton (Pennsylvania), and Syracuse (New York); and, effective January 4, 1965, reduction in the number of regions to seven. On December 19, 1968, Alcohol and Tobacco Tax Division was changed to Alcohol, Tobacco and Firearms Division. Effective July 1, 1971, the Office of Assistant Commissioner (Data Processing) was redesignated Office of Assistant Commissioner (Accounts, Collection, and Taxpayer Service). Effective November 14, 1971, the position of Assistant Commissioner (Stabilization) was established. Effective July 1, 1972, the Alcohol, Tobacco and Firearms activity was transferred from the Internal Revenue Service to a separate bureau within the Department of the Treasury.

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 10 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 (Accounts, Collection, and Taxpayer Service) 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 appellate functions direct from the regional office, the Regional Commissioner maintains and supervises branch offices headed by 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, intelligence, or stabilization activities requires the assignment of personnel.

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 (Accounts, Collection, and Taxpayer Service); the Office of the Assistant Commissioner (Inspection); the Office of the Assistant Commissioner (Planning and Research); the Office of the Assistant Commissioner (Technical); the Office of the Assistant Commissioner (Stabilization); 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, Assistant to the Commissioner (Public Affairs) and the Tax Administration Advisory 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, reports on proposed legislation, rulings, correspondence, 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 *Assistant to the Commissioner (Public Affairs).* The Assistant to the Commissioner (Public Affairs) counsels and advises the Commissioner, Deputy Commissioner and other levels of management on matters where public interest or response is involved in the determination of Service policies and the execution of Service programs. Evaluates for the Commissioner the attitude of the public towards the Service policies and programs and recommends corrective measures where indicated. Plans, develops and coordinates the Service-wide policies and programs for providing information to the public through mass communication methods to help improve knowledge and understanding of Federal tax and related laws and their administration, for the primary purpose of encouraging and facilitating maximum voluntary compliance by the public. Conducts continuous studies of the Service's public affairs activities to identify and act on problems and opportunities for improvement. Maintains liaison with and provides functional supervision to regional and district offices in public affairs matters and carries out public affairs programs at the National Office. Supervises the activities of the Public Affairs Division and its Branches: Tax Information, Stabilization Information, and Programs and Field Services.

1113.331 *Tax Information Branch.* Plans public information programs to assist taxpayers in meeting their obligations and knowing their rights under the Federal tax laws, and develops information materials for issuance to the mass communications media by the National Office and field offices. Determines and develops appropriate techniques to meet specific information goals; prepares news releases, TIR's, columns, articles, TV, radio and film scripts and other material for the mass media; arranges contracting and oversees production and distribution of films, TV spots, slides and radio tapes; contacts TV and radio and national print media to arrange placement of materials; responds to inquiries from national news media and assists field officials in response to local media inquiries. Arranges interviews with operating officials

and initiates media contacts in order to provide the public with timely and complete information about the tax laws, and administration and related issues of public concern. Through analysis of media comment, liaison and consultation with IRS officials in determining the public impact of operating decisions maintains an up-to-date awareness of Service activities and problems on tax administration matters. Prepares material on technical tax questions; reviews for technical accuracy tax articles submitted by outside writers; maintains a knowledge of tax laws and legislative developments affecting those laws. Participates in planning Service-wide public affairs objectives, themes, and programs.

1113.332 *Stabilization Information Branch.* Plans public information programs to assist the public in meeting its obligations and knowing its rights under the Economic Stabilization Program, and develops information materials for issuance to the mass communications media by the National Office and field offices. Determines and develops appropriate techniques to meet specific information goals; prepares news releases, newspaper columns, articles and other material for the mass media; arranges for the production, distribution and placement of these materials as appropriate; responds to inquiries from national news media and assists field officials in response to local media inquiries. Arranges interviews with appropriate officials, and initiates media contacts in order to provide timely and complete information about the Economic Stabilization Program. Through analysis of media comment, liaison and consultation with IRS officials in determining the public impact of operating decisions, maintains an up-to-date awareness of Service activities and problems under the Economic Stabilization Program. Reviews for technical accuracy Economic Stabilization Program articles submitted by outside writers; maintains a knowledge of economic stabilization laws and legislative developments and policies promulgated by the Cost of Living Council, Price Commission and Pay Board. Participates in planning Service-wide public affairs objectives, themes, and programs.

1113.333 *Programs and Field Services Branch.* Coordinates the development of Service-wide public affairs objectives, themes and programs and recommends the resources necessary to achieve the objectives. In cooperation with other branches of Public Affairs, plans and executes the distribution of information materials for field use in support of IRS operational objectives. Reviews information activities, assists in recruitment and training of information officers; prepares operating procedures; plans and arranges conferences, seminars and field training programs in public affairs; and establishes and maintains communication channels between National Office and field public affairs officials. Evaluates field programs; prepares progress reports and assists in improving field operations. Prepares news releases and other mass media materials on non-operating matters such as appointments of key officials, Compiles the Commissioner's Annual Report, the Service segment of the Secretary's Annual Report and prepares special materials for issuance to the employee public. Provides library and reference services for all branches of public affairs and a daily newspaper clipping service for top Service and Department officials. Services requests for inspection and copies of exempt organization returns and other documents available to the general public under the Freedom of Information Act.

1113.34 *Tax Administration Advisory Staff.* The Tax Administration Advisory 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 advisers and selects, trains, and assigns such advisers. It provides technical leadership and direction, continually monitors, and periodically evaluates country programs to insure 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. The Director, Tax Administration Advisory Staff, has been delegated authority to arrange for and authorize temporary assignment of personnel between the IRS and State and local governments and institutions of higher education. The Director is responsible for determining that requests for individual assignments or for projects of assistance involving several assignments are consistent with the intent of the Act and that the requirements for mutual benefit to the Service and the requesting organization are met. The Director is also authorized to set the amount of the financial support to be provided by the Service and to make such other determinations as are needed. The staff will furnish or arrange for any necessary technical direction and support of employees on assignment to other organizations.

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 Department of the Treasury Office of the Secretary and other components of the Department of the Treasury; and such agencies as the Office of Management and Budget, the Civil Service Commission and General Services Administration. Supervises the activities of the Fiscal Management, Personnel, Facilities Management, and Training 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 activ-

ities 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 information and records systems, 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 five branches: National Office Facilities, Information Systems, Protective Programs, Space and Property, and Publishing Services.

1113.41 *National Office Facilities Branch.* Develops, coordinates, directs, and evaluates the Contracting and Procurement Programs of the Internal Revenue Service. Develops procurement policy and procedures, and provides guidelines and consultative assistance for all Internal Revenue Service Procurement Programs. Appraises procurement programs through a systematic program of visits to field offices and through review and analysis of reports and accomplishments. In addition, develops, coordinates, directs and evaluates all Facilities Management programs and activities (except printing and distribution and National Office emergency relocation planning) within the National Office, including the National Training Center and the National Computer Center, within the broad guidelines established by the Division Director. These activities include: Information and records systems, space management, transportation management, property and supply management, telecommunications management, protective programs, and contracting and procurement. Maintains liaison with National Office officials, other Government agencies, public utilities, contractors, private carriers, and other private and public organizations to coordinate and improve service in all of these activities.

1113.412 *Information System Branch.* Plans, develops, promotes, coordinates, and evaluates programs designed to increase the effectiveness of Service-wide operations in the following areas: Records Management—documentation standards; correspondence; and the management of records creation, retrieval, retention, and disposal; Information Systems Analysis—internal mail and files management; management of information and records handling equipment and supplies; studies of information utilization and flow, and of paperwork management; analysis, either singly, or in collaboration with the Systems Development Division of the Information needs of management at various levels of the Service, and the development of reporting and management information systems to effectively and economically meet those needs; guidelines and standards for application of microphotography (excepting microphotographic publishing), and other information handling and word processing technology; Reports Management—development of Service-wide reports management policies, procedures, and standards; control, review and evaluation of National Office generated reporting and management information systems; maintenance of a Service-wide information inventory and of the National Office Reports Catalogue; Mail and Transportation Management—coordination and planning for those services provided by the U.S. Postal Service, or private shippers and service units of IRS, for physically transporting, controlling, delivering, sorting and distributing material in solid forms such as corre-

spendence, documents, receipts, microfilm, or magnetic tape; Telecommunications Systems—services and facilities for transmitting and receiving data and information and the operation of telephone, telegraph, facsimile, and data communications systems, equipment and circuitry. The Branch determines the need for program emphasis and goals, develops the programs and promotes and coordinates their acceptance and implementation with other components of the Service; provides standardized techniques, guidelines, and consultative services needed in these areas by the Service. Collaborates with the Systems Development Division in matters involving communications and information storage and retrieval systems. Acts as liaison for the Service with other Federal agencies and industry in matters concerning Branch program activities.

1113.413 *Protective Programs Branch.* Develops, coordinates, administers, and evaluates Service-wide programs of civil defense and emergency planning which includes contingency plans for coping with demonstrations, civil disorder and bomb threats; accident prevention; physical and document security and identification. Insures continuity of operations by preventing or minimizing loss through accident, employee injury, fire, theft, enemy attack, natural disaster, and civil disturbance, and breaches of security of facilities, equipment, and documents. Exercises the authority to settle claims arising out of the activities of the Internal Revenue Service under the Federal Tort Claims Act, the Military Personnel and Civilian Employees' Claims Act and the Claims Collection Act, and administers the program to insure equitable settlement and payment of claims.

1113.414 *Publishing Services Branch.* Plans, develops, coordinates, administers, and evaluates the policies, systems, procedures, and standards for the publishing needs of the Internal Revenue Service in consonance with the Congressional Joint Committee on Printing Regulations. Participates in agencywide program planning and development. Responsible for the fiscal control, planning, analysis, graphic design, requirements determination, procurement, integrated scheduling, inventory maintenance, and distribution of all published material. Administers the Service-wide forms management program and the publishing systems for forms, publications and envelopes. Provides for comprehensive graphic presentation program assistance and services. Initiates, directs, and coordinates studies to develop or improve processes in the publishing and graphic arts fields including duplicating and printing equipment; office reproduction machines; electronic composition; visual media; inventory, storage, and mail and distribution systems for published material. Provides functional supervision and logistical support to field components for the management of printing (including procurement), forms, graphic design, and distribution. Represents IRS in liaison and negotiation with other governmental agencies, private industry groups, and the public on matters pertaining to IRS publishing activities.

1113.415 *Space and Property Branch.* Plans, develops, promotes, coordinates, and evaluates programs designed to increase the effectiveness of Service-wide operations in the following areas: Space Management—planning requirements for IRS space, providing standards for environmental quality programs and for the acquisition, maintenance, utilization and disposal of space to ensure an effective, efficient, and appropriate physical working environment for all Service employees, and a pleasing environment for public visitors; Property and Supply Management—conducts utilization studies, establishes requirements, designs, disposes of and

maintains furniture, furnishings, certain noncapitalized and capitalized equipment including data processing auxiliary and accessory equipment; manages property accountability and the IRS motor vehicle fleet management; Electronic Support Systems—provides support services for the requirements, procurement, installation and inspection of electronic data processing systems and other electronic, electro-mechanical audio-visual and other computerized or automated devices, equipment and systems; analyzes and conducts power reliability studies for IRS buildings. The Branch determines the need for program emphasis and goals, develops the programs and promotes and coordinates their acceptance and implementation with other components of the Service; provides standardized techniques, guidelines, and consultative services needed in these areas by the Service. Confers and collaborates with the Systems Development Division and the Accounts and Data Processing Division in matters involving new systems and equipment related to branch functions, and with other Government agencies and private industry to assure proper installation. Acts as liaison for the Service with other Federal agencies and industry in matters concerning Branch program activities.

1113.42 Fiscal Management Division. Develops, plans, coordinates and evaluates the financial management and budget policies and programs of the Internal Revenue Service. Develops and assists in the justification of the Service's budget; advises on its execution; establishes procedures covering the accounting system for appropriated funds; and directs the budget and fiscal activities carried out in the National Office. Counsels and advises the Commissioner, the Deputy Commissioner and all levels of management on matters concerning budget and the fiscal management of funds appropriated for the administration of the Service. The Division, under the direction of the Fiscal Management Officer, consists of two branches: Accounting Branch and Budget Branch.

1113.421 Accounting Branch. The Accounting Branch develops, prescribes, and installs the Service's financial accounting system to produce timely and accurate data for budgetary and fiscal management purposes. It also collaborates Planning and Analysis and Facilities Management Divisions in developing and administering the financial reporting system, as it relates to IRS management information systems.

1113.422 Budget Branch. The Budget Branch develops the Service's budget in conformance with the established overall program policies through consultation and cooperation with the responsible operating officials. It prescribes budget procedures and directs the preparation of budget estimates for the Service; participates in the development of standards for the measurement of work necessary in the justification of estimates or the evaluation of financial plans; prepares requests for the apportionment or reapportionment of appropriations; allots funds in accordance with the approved financial plan and properly authorized revisions thereof; establishes the procedures and records necessary to properly reflect the execution of the budget; and collaborates with the Planning and Analysis and Facilities Management Divisions in developing and administering a reporting system reflecting the status of the budget and financial plan, as it relates to IRS management information systems.

1113.43 Personnel Division—Office of the Director. Plans, directs and leads in the development, coordination and evaluation of the personnel policies and programs of the Service. Provides functional supervision over

personnel operations throughout the Service and personnel programs in the regions, districts, and service centers, including long-range planning, organization and staffing studies, staff development and program evaluation. Administers centralized personnel activities including those for employees of the National Office. Acts as appellate office for the Commissioner on adverse action and grievance appeals and designates hearing officers when requested. Through the Technical Adviser directs appropriate personnel activities to promote effective manpower utilization. Prepares certain Service-wide personnel reports for the Civil Service Commission and other agencies. Exercises line supervision over the Eastern and Western Assessment Centers in their activities involving evaluation of candidates for supervisory, managerial and executive positions.

1113.431 Union Relations Branch. Develops and coordinates policies, procedures and instructions in the areas of union-management relationships, employee conduct, disciplinary actions and appeal procedures. Serves as IRS functional specialist; reviews, evaluates, assists, interprets, disseminates information and exercises functional supervision over Service activities in these program areas. Acts as liaison between the Service and the Office of the Secretary, Treasury Department Bureaus, and Civil Service Commission and other Federal agencies and provides comments on legislation, for these program areas. Responsible for liaison, consultation, and negotiation with unions.

1113.432 Employment Branch. Develops and coordinates policies, procedures, and program instructions including technical training programs for the employee programs of the Service such as: recruitment; selection; placement; appointment; career status; promotion plans; details; veteran's preference; orientation and placement followup; reduction in force; equal employment; separations; awards and incentive programs; high quality increases; pay administration; employee benefits and services; fitness for duty; and recreation and fundraising. Develops and coordinates redeployment programs and procedures; coordinates, as required, personnel programs affecting service center installations. Develops and coordinates policies and procedures pertaining to participation of the Interagency Boards. Reviews and advises on budgetary and staffing proposals relative to recruitment, selection and utilization of personnel. Exercises functional supervision over counterpart operations throughout the Service, and participates as functional specialists in evaluation of field programs. Provides staff expertise in personnel management techniques for the development and application of automated processes to personnel management. Administers the Personnel Reports Management System.

1113.433 National Office Branch. Develops and executes policies, programs, and procedures relating to recruitment, selection, placement, employee relations, position classification, discipline, performance evaluation, promotion, manpower utilization, and other aspects of a complete personnel program for National Office and certain field positions with the exception of those requiring Treasury or Civil Service approval; reviews the budget for proposed position reallocations pertinent to the above positions. In addition, performs the following duties pertaining to Service-wide programs: renders support to the Tax Administration Advisory Staff; administers national placement program; reviews and processes regional employment cases for which authority has not been delegated to regions; processes section 6(c) retirement cases and proposals for Galtin awards; and answers general inquiries and other correspondence concerning appli-

cations for employment, reassignment, promotion, etc. Reviews and makes recommendations of security cases Service-wide.

1113.434 Position Management Branch. Develops and coordinates policies, procedures, and program instructions for the position classification, noncompetitive staffing programs of the Service. Develops and coordinates occupational standards and guides including classification, qualification and performance standards, qualifications evaluation, qualification rating keys and criteria and techniques for making classification determinations. Reviews and counsels on position classification implications of budgetary and financial planning with respect to proposed grade structure changes as justified by data on available workload and conformance with existing classification guides and standards. Reviews and makes recommendations on CSC central office and Treasury classification and qualification standards. Exercises functional supervision over counterpart operations throughout the Service and participates as functional specialists in evaluating field programs. Performs such centralized services as classification of positions for which authority has not been delegated, preparation of supergrade recommendations, and justification, and development of standard position descriptions. Adjudicates classification appeals and administers Wage Board programs. Develops and coordinates the personnel management portion of the Service's emergency readiness plan. With assistance from Training Division, develops, negotiates and administers Service-wide training agreements, and develops standards for selection of personnel for training.

1113.435 Careers Branch. Develops and coordinates policies, procedures, and program instructions for the Service's technical, supervisory, managerial, and executive career programs. Develops techniques and criteria for evaluating supervisory, managerial, and executive potential; exercises functional personnel direction, over implementation and follow-through on career programs; performs essential personnel services for career programs for supervisory and managerial positions; provides staff assistance to the National Selection Board which selects and assigns executive personnel; and administers the employee performance evaluation program. Provides staff expertise in personnel management techniques including the conduct and direction of studies requiring the use of psychological and other social science methodology; coordinates and administers the IRS testing program (noncompetitive written test).

1113.44 Training Division—Office of the Director. The Director formulates and recommends overall training policies of the Internal Revenue Service and provides professional training leadership and guidance to Service officials and personnel. Performs the following functions: Conducts research and special studies to determine the best methods of employee development for the Service, and provides expert advice and counsel on training techniques and methodology, in cooperation with IRS management, the Director identifies the need for, and administers Service training programs, approves and is responsible for development and preparation of training courses and program materials, and supports the Tax Administration Advisory Staff; determines program emphasis and goals, establishes standards and procedures for the effective and efficient administration of Service training programs, and evaluates training for effectiveness and economy; administers the taxpayer education program and coordinates the efforts of the field and National Office divisions concerned; advises on and approves training cost estimates for

all Service-wide training, and administers the special fiscal allotment (250) used to finance centralized training activities; carries out the training policies and programs of the Service in the National Office.

1113.441 Administrative Services Office. Provides administrative support for the Training function. Performs the following: Assists the Director in carrying out Service-wide administrative management responsibilities related to the Training function; coordinates and maintains overall Service-wide training budget formulation and execution, and work and financial plans; develops, coordinates, and maintains the Training Manual System; coordinates and develops intradivisional projects such as budget formulation, work and financial plans, and PPBS updating; conducts studies of intradivisional activities; conducts special intradivisional projects of an administrative nature; provides all necessary administrative support for internal operations of the Training Division.

1113.442 Compliance Training Branch. Provides professional training support for the compliance technical training program (audit; intelligence; and appellate). Jointly and in cooperation with appropriate compliance officials, performs the following functions: Determines training priorities and goals of the compliance technical training programs; identifies training needs, and defines and articulates training objectives; plans, designs, develops, coordinates and conducts compliance technical training programs; evaluates the implementation and effectiveness of the total compliance technical training program; supports, coordinates, and evaluates field compliance technical course development. In addition: Monitors all pilot compliance technical training projects and administers those conducted centrally; reviews and updates training methods, instructional techniques, materials, and supervisory practices as they relate to training; keeps compliance technical training materials current; in cooperation with compliance officials, establishes and maintains criteria for employee performance evaluation as it relates to effective training programs; with assistance of National Training Center and compliance, develops compliance technical training guidelines and standards, and conducts experimental projects.

1113.443 Acts Training Branch. Provides professional training support for the Accounts, Collection and Taxpayer Service technical training program. Jointly and in cooperation with appropriate ACTS officials, performs the following functions: Determines training priorities and goals of the ACTS technical training program; identifies training needs, and defines and articulates training objectives; plans, designs, develops, coordinates, and conducts ACTS technical training programs; evaluates the implementation and effectiveness of the total ACTS technical training program; supports, coordinates, and evaluates field ACTS technical course development; monitors all pilot ACTS technical training projects and administers those conducted centrally; reviews and updates training methods, instructional techniques, materials and supervisory practices as they relate to training; keeps ACTS technical training materials current; in cooperation with ACTS officials, establishes and maintains criteria for employee performance evaluation as it relates to effective training programs; in cooperation with Taxpayer Service officials, plans, designs, coordinates and evaluates appropriate and useful informational and educational materials for public use; with assistance of National Training Center and ACTS, develops ACTS training guidelines and standards, and conducts experimental projects.

1113.444 Management Training Branch. Provides professional training support for the Service in areas of organizational and career development; executive management, and supervision; cross-functional; and career education awards. Performs the following functions: In cooperation with key Service officials, determines general and functional supervisory, management, and executive training goals of the Service; identifies training needs and, in cooperation with the appropriate Service activities and functions, defines supervisory, management and executive training objectives; plans, designs, develops, coordinates, and conducts supervisory, management, and executive training programs; evaluates the implementation and effectiveness of total supervisory, management, and executive training programs; supports, coordinates, and evaluates field supervisory and management course development; monitors all pilot supervisory and management training projects and administers those conducted centrally; reviews and updates supervisory, management, and executive training methods, instructional techniques and materials; in cooperation with appropriate IRS officials, establishes and maintains criteria for employee performance evaluation as it relates to effective training programs; reviews, coordinates and evaluates Service's organizational development and career development programs; establishes guidelines, coordinates and evaluates Service-wide administration and equal employment opportunity training programs; develops guidelines for and administers career education awards; supports Tax Administration Advisory Staff in determining training needs of foreign tax officials and developing training programs to meet these needs; in cooperation with appropriate organizations, develops and conducts communications and cross-functional training programs.

1113.445 National Office Training Branch. Provides professional training support for the National Office, Inspection, Chief Counsel, National Computer Center and the Data Center. Performs the following functions: In cooperation with key National Office officials, determines clerical, technical, supervisory, and managerial training goals for National Office personnel; identifies training needs and, in cooperation with National Office officials, defines training objectives and establishes training priorities; plans, designs, develops, coordinates, conducts, and evaluates all National Office intrafunctional training programs, plus appropriate cross-functional training programs (e.g., supervisory, communications, instructor training, clerical skills); in cooperation with appropriate officials, determines training priorities, goals, and objectives for Inspection, Chief Counsel, National Computer Center and Data Center; plans designs, develops, coordinates, conducts, and evaluates Inspection, Chief Counsel, National Computer Center and Data Center training programs; administers, reviews, and monitors pilot training projects; keeps National Office, Inspection, Chief Counsel, National Computer Center and Data Center training materials current; reviews and updates training methods, instructional techniques and materials; administers training facilities in the National Office.

1113.446 National Training Center. Provides the educational research and development and specialized techniques input to the Training Division. Performs the following functions: Conducts research in training methodology and techniques; monitors and conducts experimental projects utilizing advance training technology; evaluates and determines feasibility of experimental projects becoming operational training programs; establishes Service-wide standards in training

methodology, techniques and equipment, and develops materials requiring specialized training staff support; develops Service-wide guidelines for instructor and course-developer training; establishes standards for Service-wide staff development in specialized skills of training profession, and coordinates training staff development; establishes the standards for and coordinates the administration of the Regional Training Center network; maintains library at NTC; coordinates development and production of Service-wide materials requiring specialized staff support (e.g., videotape, film strip); maintains control and oversees distribution of Service-wide printed materials; administers the National Training Center facility.

1113.5 OFFICE OF ASSISTANT COMMISSIONER (COMPLIANCE)

The Assistant Commissioner (Compliance) is the principal assistant to the Commissioner on all matters pertaining to the compliance and appellate programs of the Service, in encouraging and achieving the highest possible degree of voluntary compliance by taxpayers, and in providing effective functional supervision of those activities in the field. These include audit and investigation of returns; criminal fraud investigations; the administrative system of tax appeals; administration of laws relating to alcohol, alcoholic beverage, tobacco, firearms, and explosives; and the receipt and processing of wagering, narcotics; alcohol and tobacco tax, and firearms returns and applications. Through the Disclosure Staff, in the immediate Office of the Assistant Commissioner, administers the disclosure provisions of the law and regulations concerning inspection of returns and other matters of official record; administers the Freedom of Information Act and regulations; administers the regulations governing testimony of Service employees in nontax matters; administers the tax check program involving high level Federal employees; and certifies documents under the Treasury Department seal, furnishing copies where appropriate. The Assistant Commissioner (Compliance) directs, coordinates and evaluates the work of the Appellate Division, the Audit Division, the Intelligence Division, and the Office of International Operations.

1113.52 Appellate Division—Office of the Director. Accomplishes the Appellate mission of resolving tax controversies without litigation, on a basis which is fair and impartial to both the Government and the taxpayer by developing and supervising (functional supervision) nationwide programs for final appeal consideration, within the Service, of cases involving income, profits, estate, gift, employment and excise taxes (other than alcohol, tobacco, narcotics, firearms, and wagering). Offers-in-compromise, refund claims and overassessments, in which the taxpayer protests the decision of the District Director, and of cases docketed in the U.S. Tax Court (with concurrence of Regional Counsel and prior to the opening date of the Tax Court session concerned). Develops nationwide Appellate budget estimates and long-range plans; evaluates financial plans and budget execution of regional Appellate Divisions. Conducts Appellate Reports and Information Retrieval Activity (ARIRA) programs and nationwide Appellate reporting system. Collaborates with Planning and Research, Accounts, Collection, and Taxpayer Service; and other segments of the Service in a research effort to create a comprehensive information storage and retrieval system. Furnishes administrative services for the operation of the Appellate Division of the National Office. Also directs or performs certain centralized Appellate functions.

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