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Description of document: Internal Revenue Service (IRS) Form 1040 (1913) and several Treasury Department Orders, 1913-1952

Requested date: 19-July-2011

Released date: 27-January-2012

Posted date: 20-February-2012

Titles of documents: Internal Revenue Form 1040, for the year 1913
Treasury Department Order No. 91, August 29, 1947
Treasury Department Order No. 92, September 23, 1947
Treasury Department Order No. 93, September 26, 1947
Treasury Department Order No. 93 Amendment No. 1, September 21, 1951
Treasury Department Order No. 93 Amendment No. 1 (procedures), September 21, 1951
Treasury Department Order No. 93 as amended, September 21, 1951
Treasury Department Order No. 150-10 (reorganization), October 9, 1952
Treasury Department Order No. 150-5, July 29, 1952

Source of document: IRS FOIA Request
HQ FOIA
Stop 211
2385 Chamblee Tucker Road
Chamblee, GA 30341

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PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 27, 2012

I am responding to your Freedom of Information Act (FOIA) request dated July 19, 2011, that we received on July 26, 2011.

Per an email with Bonnie Mullins, you narrowed the scope of your request to include:

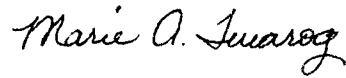
- 1) A digital/electronic copy of the card catalogue for the IRS Historical Research Library
- 2) All Policy Memoranda prior to the official IRM, all Treasury Orders from 1960-1980 and the Organizational history files from 1912
- 3) The description of the Digitization Project for the IRS Historical Research Library

Documents responsive to Items 1 and 2 of your request are on the enclosed CDs. This information is being released to you in its entirety.

In response to Item 3, the Digitization Project supports the IRS Strategic Plan to make available for our employees, nearly 1,000,000 pages of historical Internal Revenue Manuals (IRM), which are currently stored only in paper format or on microfilm. The Digitization Project will create a historical IRM reference tool. This project will also provide a tool to increase the quality of historic material available by grouping it in a central location and tagging the content with relationships to current IRMs.

If you have any questions please call Tax Law Specialist Bonnie Mullins, ID # 0196343, at 859-669-4405 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number case number F11208-0033.

Sincerely,

A handwritten signature in cursive script that reads "Marie A. Twarog".

Marie A. Twarog
Disclosure Manager
Headquarters (HQ) Disclosure Office

Enclosure
5 CDs

TO BE FILLED IN BY COLLECTOR.

Form 1040.

TO BE FILLED IN BY INTERNAL REVENUE BUREAU.

List. No.

INCOME TAX.

File No.

..... District of

THE PENALTY
FOR FAILURE TO HAVE THIS RETURN IN
THE HANDS OF THE COLLECTOR OF
INTERNAL REVENUE ON OR BEFORE
MARCH 1 IS \$20 TO \$1,000.
 (SEE INSTRUCTIONS ON PAGE 4.)

Assessment List

Date received

Page Line

UNITED STATES INTERNAL REVENUE.**RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.**

(As provided by Act of Congress, approved October 3, 1913.)

RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191

(FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.)

Filed by (or for) of
 (Full name of individual.) (Street and No.)

in the City, Town, or Post Office of State of
 (Fill in pages 2 and 3 before making entries below.)

1. GROSS INCOME (see page 2, line 12)	\$			
2. GENERAL DEDUCTIONS (see page 3, line 7)	\$			
3. NET INCOME	\$			
Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent.				
4. Dividends and net earnings received or accrued, of corporations, etc., subject to like tax. (See page 2, line 11)	\$			
5. Amount of income on which the normal tax has been deducted and withheld at the source. (See page 2, line 9, column A)			
6. Specific exemption of \$3,000 or \$4,000, as the case may be. (See Instructions 3 and 19)			
Total deductions and exemptions. (Items 4, 5, and 6)	\$			
7. TAXABLE INCOME on which the normal tax of 1 per cent is to be calculated. (See Instruction 3)	\$			

8. When the net income shown above on line 3 exceeds \$20,000, the additional tax thereon must be calculated as per schedule below:

		INCOME.				TAX.			
1	per cent on amount over \$20,000 and not exceeding \$50,000	\$				\$			
2	“ “ 50,000 “ “ 75,000								
3	“ “ 75,000 “ “ 100,000								
4	“ “ 100,000 “ “ 250,000								
5	“ “ 250,000 “ “ 500,000								
6	“ “ 500,000								
Total additional or super tax		\$				\$			
Total normal tax (1 per cent of amount entered on line 7)		\$				\$			
Total tax liability		\$				\$			

GROSS INCOME.

This statement must show in the proper spaces the entire amount of gains, profits, and income received by or accrued to the individual from all sources during the year specified on page 1.

DESCRIPTION OF INCOME.	A. Amount of income on which tax has been deducted and withheld at the source.				B. Amount of income on which tax has NOT been deducted and withheld at the source.			
1. Total amount derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid	\$				\$			
2. Total amount derived from professions, vocations, businesses, trade, commerce, or sales or dealings in property, whether real or personal, growing out of the ownership or use of interest in real or personal property, including bonds, stocks, etc.								
3. Total amount derived from rents and from interest on notes, mortgages, and securities (other than reported on lines 5 and 6)								
4. Total amount of gains and profits derived from partnership business, whether the same be divided and distributed or not								
5. Total amount of fixed and determinable annual gains, profits, and income derived from interest upon bonds and mortgages or deeds of trust, or other similar obligations of corporations, joint-stock companies or associations, and insurance companies, whether payable annually or at shorter or longer periods								
6. Total amount of income derived from coupons, checks, or bills of exchange for or in payment of interest upon bonds issued in <i>foreign countries</i> and upon <i>foreign mortgages</i> or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries								
7. Total amount of income received from fiduciaries								
8. Total amount of income derived from any source whatever, not specified or entered elsewhere on this page								
9. TOTALS								
NOTES.—Enter total of Column A on line 5 of first page.								
10. AGGREGATE TOTALS OF COLUMNS A AND B	\$							
11. Total amount of income derived from dividends on the stock or from the net earnings of corporations, joint-stock companies, associations, or insurance companies subject to like tax (To be entered on line 4 of first page.)	\$							
12. TOTAL "Gross Income" (to be entered on line 1 of first page)	\$							

GENERAL DEDUCTIONS.

1. The amount of necessary expenses actually paid in carrying on business, but not including business expenses of partnerships, and not including personal, living, or family expenses	\$			
2. All interest paid within the year on personal indebtedness of taxpayer				
3. All national, State, county, school, and municipal taxes paid within the year (not including those assessed against local benefits)				
4. Losses actually sustained during the year incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise				
5. Debts due which have been actually ascertained to be worthless and which have been charged off within the year				
6. Amount representing a reasonable allowance for the exhaustion, wear, and tear of property arising out of its use or employment in the business, not to exceed, in the case of mines, 5 per cent of the gross value at the mine of the output for the year for which the computation is made, but no deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof, for which an allowance is or has been made				
7. Total "GENERAL DEDUCTIONS" (to be entered on line 2 of first page)				

AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I solemnly swear (or affirm) that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all gains, profits, and income received by or accrued to me during the year for which the return is made, and that I am entitled to all the deductions and exemptions entered or claimed therein, under the Federal Income-tax Law of October 3, 1913.

Sworn to and subscribed before me this

day of, 191

.....
(Signature of individual.)

SEAL OF
OFFICER
TAKING
AFFIDAVIT.

.....
.....
(Official capacity.)

AFFIDAVIT TO BE EXECUTED BY DULY AUTHORIZED AGENT MAKING RETURN FOR INDIVIDUAL.

I solemnly swear (or affirm) that I have sufficient knowledge of the affairs and property of to enable me to make a full and complete return thereof, and that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all gains, profits, and income received by or accrued to said individual during the year for which the return is made, and that the said individual is entitled, under the Federal Income-tax Law of October 3, 1913, to all the deductions and exemptions entered or claimed therein.

Sworn to and subscribed before me this

day of, 191

.....
(Signature of agent.)

ADDRESS
IN FULL {

SEAL OF
OFFICER
TAKING
AFFIDAVIT.

.....
.....
(Official capacity.)

[SEE INSTRUCTIONS ON BACK OF THIS PAGE.]

INSTRUCTIONS.

1. This return shall be made by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States, though not a citizen thereof, having a *net income* of \$3,000 or over for the taxable year, and *also* by every *nonresident alien* deriving income from property owned and business, trade, or profession carried on *in the United States* by him.

2. When an individual by reason of minority, sickness or other disability, or absence from the United States, is unable to make his own return, it may be made for him by his *duly authorized* representative.

3. The *normal tax* of 1 per cent shall be assessed on the total net income less the specific exemption of \$3,000 or \$4,000 as the case may be. (For the year 1913, the specific exemption allowable is \$2,500 or \$3,333.33, as the case may be.) If, however, the normal tax has been deducted and withheld on any part of the income at the source, or if any part of the income is received as dividends upon the stock or from the net earnings of any corporation, etc., which is taxable upon its net income, such income shall be deducted from the individual's total *net income* for the purpose of calculating the amount of income on which the individual is liable for the normal tax of 1 per cent by virtue of this return. (See page 1, line 7.)

4. The *additional or super tax* shall be calculated as stated on page 1.

5. This return shall be filed with the Collector of Internal Revenue for the district in which the individual resides if he has no other place of business, otherwise in the district in which he has his *principal place of business*; or in case the person resides in a foreign country, then with the collector for the district in which his principal business is carried on in the United States.

6. This return must be filed on or before the first day of March succeeding the close of the calendar year for which return is made.

7. The *penalty for failure to file the return within the time specified by law* is \$20 to \$1,000. In case of refusal or neglect to render the return within the required time (except in cases of sickness or absence), 50 per cent shall be added to amount of tax assessed. In case of *false or fraudulent return*, 100 per cent shall be added to such tax, and any person required by law to make, render, sign, or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor, and shall be fined not exceeding \$2,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.

8. When the return is not filed within the required time by reason of sickness or absence of the individual, an extension of time, not exceeding 30 days from March 1, within which to file such return, *may be granted* by the collector, *provided* an application therefor is made by the individual within the period for which such extension is desired.

9. This return properly filled out must be made under oath or affirmation. Affidavits may be made before any officer *authorized by law* to administer oaths. If before a justice of the peace or magistrate; not using a seal, a *certificate of the clerk of the court as to the authority* of such officer to administer oaths should be *attached to the return*.

10. Expense for medical attendance, store accounts, family supplies, wages of domestic servants, cost of board, room, or house rent for family or personal use, *are not expenses that can be deducted from gross income*. In case an individual owns his own residence he can not deduct the estimated value of his rent, neither shall he be required to include such estimated rental of his home as income.

11. The farmer, in computing the net income from his farm for his annual return, shall include all moneys received for produce and animals sold, and for the wool and hides of animals slaughtered, provided such wool and hides are sold, and he shall deduct therefrom the sums actually paid as purchase money for the animals sold or slaughtered during the year.

When animals were raised by the owner and are sold or slaughtered he shall not deduct their value as expenses or loss. He may deduct the amount of money actually paid as expense for producing any farm products, live stock, etc. In deducting expenses for repairs on farm property the amount deducted must not exceed the amount actually expended for such repairs during the year for which the return is made. (See page 3, item 6.) The cost of replacing tools or machinery is a deductible expense to the extent that the cost of the new articles does not exceed the value of the old.

12. In calculating losses, only such losses as shall have been actually sustained and the amount of which has been definitely ascertained during the year covered by the return can be deducted.

13. Persons receiving fees or emoluments for professional or other services, as in the case of physicians or lawyers, should include all actual receipts for services rendered in the year for which return is made, together with all unpaid accounts, charges for services, or contingent income due for that year, if good and collectible.

14. Debts which were contracted during the year for which return is made, but found in said year to be worthless, may be deducted from gross income for said year, but such debts can not be regarded as worthless until after legal proceedings to recover the same have proved fruitless, or it clearly appears that the debtor is insolvent. If debts contracted prior to the year for which return is made were included as income in return for year in which said debts were contracted, and such debts shall subsequently prove to be worthless, they may be deducted under the head of losses in the return for the year in which such debts were charged off as worthless.

15. Amounts due or accrued to the individual members of a partnership from the net earnings of the partnership, whether apportioned and distributed or not, shall be included in the annual return of the individual.

16. United States pensions shall be included as income.

17. Estimated advance in value of real estate is not required to be reported as income, unless the increased value is taken up on the books of the individual as an increase of assets.

18. Costs of suits and other legal proceedings arising from ordinary business may be treated as an expense of such business, and may be deducted from gross income for the year in which such costs were paid.

19. An unmarried individual or a married individual not living with wife or husband shall be allowed an exemption of \$3,000. When husband and wife live together they shall be allowed jointly a total exemption of only \$4,000 on their aggregate income. They may make a joint return, both subscribing thereto, or if they have separate incomes, they may make separate returns; but in no case shall they jointly claim more than \$4,000 exemption on their aggregate income.

20. In computing net income there shall be excluded the compensation of all officers and employees of a State or any political subdivision thereof, except when such compensation is paid by the United States Government.

THE SECRETARY OF THE TREASURY

Washington

August 29, 1947

*Rescinded by
General Counsel,
Treasury Dept.,
by list dated
5/19/61*

TREASURY DEPARTMENT ORDER NO. 91:

Pursuant to Reorganization Plan No. 1 of 1947 and section 4(d) of the Contract Settlement Act of 1944 (58 Stat. 651; 41 U.S.C. 104), I hereby appoint Stephen J. Spingarn as Deputy Director of Contract Settlement, effective September 2, 1947.

Treasury Department Order No. 84 is hereby revoked.

JOHN W. SNYDER
Secretary of the Treasury

*Revoked by
TDO 113
4-22-49*

THE SECRETARY OF THE TREASURY

Washington

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JOHN W. SNYDER
Secretary of the Treasury

*Revoked by
TDO 113
4-22-49*

*Rescinded
Absolute by General Counsel, Treasury
Department, Reg. Lettering dated 5/19/61.*

THE SECRETARY OF THE TREASURY

Washington

September 23, 1947

TREASURY DEPARTMENT ORDER NO. 92.

By virtue of the authority vested in me by Section 161 of the Revised Statutes and as Secretary of the Treasury, I hereby establish in the Office of the Secretary of the Treasury the Office of the Technical Staff, which will function under the immediate supervision of the Director of the Technical Staff.

The Director of the Technical Staff has the responsibility of providing technical assistance for the Secretary, the Under Secretary, and other Treasury officials on matters relating to Treasury financing, public debt management, and other Treasury matters, including in particular the following:

1. Developments in the outlook for the fiscal and budgetary position of the Treasury, and proposals concerning the size and character of Treasury borrowing operations, both cash and refundings.
2. The impact of Treasury financing and public debt operations on the credit structure and general economy of the country, and the development of fiscal policy and debt management objectives suitable for current economic conditions.
3. The investment position and needs of the various investor classes, their current holdings of Federal securities, and the types of securities suited to the needs of different types of investors.
4. The terms of proposed securities to be offered in Treasury financings, and their probable effects upon the market price and ownership distribution of outstanding Government securities.
5. The relationship of new securities to the Federal debt structure and interest costs thereon.
6. The interest rate structure of the country, and current trends in the money markets and in the banking position.
7. Financing operations of Government corporations and credit agencies.

8. Trends in Treasury receipts from different sources, and estimates for specific periods of time.
9. Probable effects of proposed legislation upon Treasury receipts.
10. Actuarial matters involved in Treasury financing and other Treasury operations, including actuarial estimates for Federal trust funds required by statute.
11. Other matters, including general considerations of the effects of Treasury operations on business conditions, credit conditions, employment, and the financial structure of the country, which may be involved in requests to the Director of the Technical Staff from Treasury officials.

The Office of the Technical Staff supersedes the Division of Research and Statistics in the Office of the Secretary, which is hereby abolished, and Treasury Orders No. 8, dated September 17, 1934, and No. 18, dated March 25, 1938, are modified accordingly. This order shall not affect the existing procedures, functions, duties, or responsibilities of any other organization within the Treasury Department.

Accordingly, the title of the Director of Research and Statistics is changed to Director of the Technical Staff.

A. L. M. WIGGINS
Acting Secretary of the Treasury

*Revised
Absolute by General Counsel, Treasury
Department, Reg. letter dated 5/19/61.*

THE SECRETARY OF THE TREASURY

Washington

September 23, 1947

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A. L. M. WIGGINS
Acting Secretary of the Treasury

TREASURY DEPARTMENT

Washington

September 30, 1947

Office of the Administrative
Assistant to the Secretary

To Heads of Bureaus
Offices and Divisions
Treasury Department

There is transmitted for your information and guidance a copy of Treasury Department Order No. 93, establishing the Office of Administrative Services in the Office of the Secretary of the Treasury.

The Office of Administrative Services will function under the immediate supervision of the Director of Administrative Services, and will be composed of the following three divisions:

- (1) Division of Office Services
- (2) Division of Treasury Buildings
- (3) Division of Treasury Space Control

Mr. Paul McDonald has been appointed Director of Administrative Services.

Mr. Denzil A. Right has been designated as the Superintendent, Division of Treasury Buildings, and Mr. Edward E. Berney has been designated as Chief, Division of Treasury Space Control. The duties of the position of Chief, Division of Office Services, will, for the time being, be exercised by the Director of Administrative Services.

WILLIAM W. PARSONS
Administrative Assistant
to the Secretary

Superseded by 194(223-62)
Amended by 93 amend. 1 9-21-51

THE SECRETARY OF THE TREASURY

Washington

September 26, 1947

TREASURY DEPARTMENT ORDER NO. 93

By virtue of the authority vested in me by Section 161 of the Revised Statutes and as Secretary of the Treasury, I hereby establish, effective October 1, 1947, in the Office of the Secretary of the Treasury the Office of Administrative Services, which shall function under the immediate supervision of the Director of Administrative Services.

The Office of Administrative Services shall be composed of the following three Divisions: (1) Division of Office Services; (2) Division of Treasury Buildings; (3) Division of Treasury Space Control. These Divisions shall function under the supervision of the following three officials, each assigned to the respective Divisions: (1) Chief, Division of Office Services; (2) Superintendent, Division of Treasury Buildings; (3) Chief, Division of Treasury Space Control.

All functions, duties, and authorities formerly assigned or delegated to the Chief Clerk, or exercised by him, are hereby transferred, assigned, and delegated to the Director of Administrative Services. The Chief and Assistant Chief of the Division of Office Services are hereby authorized to perform all such functions, duties, and authorities under the supervision and by the direction of the Director of Administrative Services.

There are hereby transferred to the Office of Administrative Services all of the functions and duties formerly assigned to the following:

- (1) Office of the Chief Clerk
- (2) Office of the Superintendent of Treasury Buildings
- (3) Space Control Staff in the Office of the Secretary, which under the direction of the Administrative Assistant to the Secretary exercised the authority delegated to the latter official to manage and coordinate the assignment and utilization of all space occupied by Treasury organizations in Washington and in the field in Federally or commercially owned buildings.
- (4) Such other administrative service functions as the Administrative Assistant to the Secretary shall determine from time to time, in the interest of economy and efficiency, should be assigned to the Office of Administrative Services. The Director of Administrative Services, with the approval of the Administrative Assistant to the Secretary, shall assign these latter functions to the appropriate Divisions in the Office of Administrative Services.

All funds available for the operation of the Office of the Chief Clerk, Office of the Superintendent of Treasury Buildings, and the Space Control Staff in the Office of the Secretary shall continue to be available, under the supervision of the Director of Administrative Services, to carry out the functions and purposes for which such funds were appropriated.

The personnel assigned to the Office of the Chief Clerk, the Office of the Superintendent of Treasury Buildings, and the members of the Space Control Staff in the Office of the Secretary are hereby transferred to the Office of Administrative Services, effective October 1, 1947.

The Office of the Chief Clerk, the Office of the Superintendent of Treasury Buildings, and the Space Control Staff in the Office of the Secretary are hereby abolished effective October 1, 1947.

The Director of Administrative Services shall report to the Administrative Assistant to the Secretary.

Treasury Department Orders No. 4, dated December 26, 1933, No. 16, dated May 20, 1937, No. 27, dated November 30, 1939, and No. 59, dated March 3, 1945, are hereby amended and superseded accordingly. Any other Treasury Orders or circulars in conflict with this Order are hereby revoked.

/s/ A. L. M. Wiggins

Acting Secretary of the Treasury

Superseded by Treas. Order No. 194 (2-23-62)

THE SECRETARY OF THE TREASURY
WASHINGTON

September 21, 1951

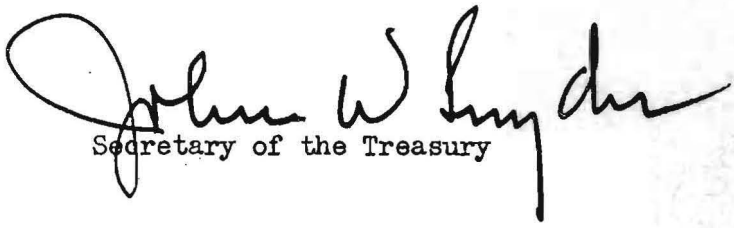
TREASURY DEPARTMENT ORDER NO. 93
(Amendment No. 1)

By virtue of the authority vested in me, under Reorganization Plan No. 26, approved July 31, 1950, and as Secretary of the Treasury, Order No. 27 dated November 30, 1939, circular of the Administrative Assistant to the Secretary of January 16, 1940, and all amendments or modifications thereof are hereby revoked.

Order No. 93, dated September 26, 1947, which created the Office of Administrative Services and established thereunder the Division of Treasury Space Control, is hereby amended by abolishing the Division of Treasury Space Control, and establishing in lieu thereof the Division of Buildings Surveys, Office of Administrative Services.

There is hereby delegated to the Administrative Assistant Secretary all authority pertaining to matters of the acquisition, retention or release of Federal and commercial space and management thereof, affecting quarters necessary for the housing of all Treasury Department activities.

The Administrative Assistant Secretary is further empowered, within his discretion, to redelegate such authority and to authorize further redelegation thereof, and to issue such regulations and procedures as may be necessary from time to time to carry out the provisions of this order.


Secretary of the Treasury



TREASURY DEPARTMENT
WASHINGTON

SEP 21 1951

To Heads of Bureaus
Treasury Department

Pursuant to the provisions of Treasury Department Order No. 93 (Amendment No. 1), dated September 21, 1951, the Director of Administrative Services is hereby designated to administer the authority delegated to the Administrative Assistant Secretary pertaining to matters of real estate and space management, including:

1. Issuance of appropriate instructions to Treasury bureaus.
2. Supervision of the Division of Buildings Surveys in performance of the following functions:
 - a. Make detailed surveys of space assignments and utilization in Treasury Department offices in Washington, D. C., and the field.
 - b. Make studies of buildings and office layouts to provide more efficient working conditions and economical operations for Treasury Department activities in Washington, D. C., and the field.
 - c. Report and recommend actions taken or to be taken as a result of such surveys and studies.
 - d. Maintain liaison with the Post Office Department, General Services Administration, and other Federal agencies in matters pertaining to space management affecting Treasury Department activities, including but not limited to acquisition, release, utilization, major repairs, remodeling, alterations and improvements in Federally owned and leased space.
 - e. Other matters assigned by the Administrative Assistant Secretary or the Director of Administrative Services.
3. Performance of such other functions as may be essential to the effective administration of matters pertaining to real estate and space management.

Bureau inquiries concerning matters related to this circular letter should be referred to the Division of Buildings Surveys in the Office of Administrative Services.

William W. Parsons
Administrative Assistant Secretary





OFFICE OF
ADMINISTRATIVE SERVICES

TREASURY DEPARTMENT

WASHINGTON 25

SEP 21 1951

To Heads of Bureaus

Treasury Department

A circular letter was issued by the Administrative Assistant Secretary dated September 21, 1951, designating the Director of Administrative Services to administer the authority pertaining to matters of real estate and space management delegated to the Administrative Assistant Secretary under Treasury Department Order No. 93 (Amendment No. 1), dated September 21, 1951. The purpose of this circular letter is to establish the general procedure for such matters affecting bureaus of the Treasury Department.

Procedure Governing Execution of Leases

Hereafter the General Services Administration will be requested to execute all leases for general purpose space for Treasury offices. Leases already negotiated for the fiscal year 1952 which have not been transferred to the General Services Administration will be transferred to that agency effective January 1, 1952. Where new leases are made after January 1, 1952, by the General Services Administration at the request of Treasury Department agencies, payment of rents will be made by reimbursement to the General Services Administration until such time as the General Services Administration can include the costs of the rents in its budget.

All requests concerning new leases which involve expenditure of Treasury funds, and which also involve (1) over \$150,000.00 rental per annum, or (2) a term of more than three years, will be forwarded to the Office of Administrative Services for approval prior to being presented to the General Services Administration. All other requests for commercial space involving new leases, renewals of leases and space negotiations for general purpose space outside the District of Columbia, shall be presented direct to the General Services Administration by Treasury bureaus. This arrangement is placed in effect with the understanding that bureau heads prior to January 1, 1952, will extend completely decentralized authority to all bureau field office heads to negotiate directly with the appropriate Regional Directors of the General Services Administration on all space matters subject only to the above-mentioned exceptions.

The purpose of this decentralized procedure for handling lease matters is to expedite negotiations with the General Services Administration, and to limit to specified categories the necessity of prior review by bureau or departmental Washington headquarters. In the future course of operations under this decentralized procedure, bureau heads, and field office heads to whom such authority has been extended by bureau heads, will be responsible for observance of the provisions of existing laws, and the requirement of regulations issued by the Treasury, General Accounting Office and General Services Administration governing the leasing or acquisition of commercial space.

Procedure for Acquisition and Release of Space

The procedure governing the acquisition and release of space shall be as follows:

(a) Federal Building Space

General Services Administration

When space is needed in any Federal building in which the assignment of space is under the control of the Public Buildings Service, Standard Form 81 will be submitted by the bureau's respective field office head to the proper Regional Office of the General Services Administration, in triplicate.

Post Office

In any case where space is desired in a Federal building under the control of the Post Office Department, request will be made by the field office head directly to the Post Master who has jurisdiction and control of the building.

(b) Commercial Space

When commercial general purpose space is needed, Standard Form 81 will be submitted by the field office head to the proper Regional Office of the General Services Administration, subject to the exceptions noted on page 1, paragraph 3.

When an existing lease for general purpose space with or without option to renew expires, Form 81 will be submitted in the same manner as requested for new space.

(c) Special Purpose Space

All requests for special purpose space will be submitted by the bureaus on Form 81 to the Office of Administrative Services for such action as the individual case requires. Exception: The United States Coast Guard is hereby authorized to negotiate and consummate all leases for aids to navigation and rights of way.

(d) District of Columbia Space

All requests for space in the District of Columbia will be submitted on Form 81 to the Office of Administrative Services.

(e) Release of Space

In any instance in which it is found possible for any bureau to release space in a Federal building, or in a commercial building prior to the termination of the lease, appropriate notice will be transmitted to the Office of Administrative Services by the head of the bureau or his designated representative, if possible at least 90 days in advance of the release.

Separate instructions will be issued at a later date regarding periodical statistical reports which may be required by the Office of Administrative Services.

Two copies of each bureau procedure implementing this order will be forwarded to the Director of Administrative Services for approval prior to issuance to field office heads, but not later than November 15, 1951.

Bureau inquiries concerning matters related to this circular should be referred to the Division of Buildings Surveys in the Office of Administrative Services.

A Bureau desiring the assistance of this office should feel free to call upon it for any help deemed necessary. The Division of Buildings Surveys will make its services available to the extent of its facilities in all such cases immediately when called upon.

A handwritten signature in cursive script, reading "Paul McDonald". The signature is written in dark ink and is positioned above the printed name and title.

Director of Administrative Services

TREASURY DEPARTMENT

Washington

September 30, 1947

Office of the Administrative
Assistant to the Secretary

To Heads of Bureaus
Offices and Divisions
Treasury Department

There is transmitted for your information and guidance a copy of Treasury Department Order No. 93, establishing the Office of Administrative Services in the Office of the Secretary of the Treasury.

The Office of Administrative Services will function under the immediate supervision of the Director of Administrative Services, and will be composed of the following three divisions:

- (1) Division of Office Services
- (2) Division of Treasury Buildings
- (3) Division of Treasury Space Control

Mr. Paul McDonald has been appointed Director of Administrative Services.

Mr. Denzil A. Right has been designated as the Superintendent, Division of Treasury Buildings, and Mr. Edward E. Berney has been designated as Chief, Division of Treasury Space Control. The duties of the position of Chief, Division of Office Services, will, for the time being, be exercised by the Director of Administrative Services.

WILLIAM W. PARSONS
Administrative Assistant
to the Secretary

Superseded by 194(223-62)
Amended by 93 amend. 1 9-21-51

THE SECRETARY OF THE TREASURY

Washington

September 26, 1947

TREASURY DEPARTMENT ORDER NO. 93

By virtue of the authority vested in me by Section 161 of the Revised Statutes and as Secretary of the Treasury, I hereby establish, effective October 1, 1947, in the Office of the Secretary of the Treasury the Office of Administrative Services, which shall function under the immediate supervision of the Director of Administrative Services.

The Office of Administrative Services shall be composed of the following three Divisions: (1) Division of Office Services; (2) Division of Treasury Buildings; (3) Division of Treasury Space Control. These Divisions shall function under the supervision of the following three officials, each assigned to the respective Divisions: (1) Chief, Division of Office Services; (2) Superintendent, Division of Treasury Buildings; (3) Chief, Division of Treasury Space Control.

All functions, duties, and authorities formerly assigned or delegated to the Chief Clerk, or exercised by him, are hereby transferred, assigned, and delegated to the Director of Administrative Services. The Chief and Assistant Chief of the Division of Office Services are hereby authorized to perform all such functions, duties, and authorities under the supervision and by the direction of the Director of Administrative Services.

There are hereby transferred to the Office of Administrative Services all of the functions and duties formerly assigned to the following:

- (1) Office of the Chief Clerk
- (2) Office of the Superintendent of Treasury Buildings
- (3) Space Control Staff in the Office of the Secretary, which under the direction of the Administrative Assistant to the Secretary exercised the authority delegated to the latter official to manage and coordinate the assignment and utilization of all space occupied by Treasury organizations in Washington and in the field in Federally or commercially owned buildings.
- (4) Such other administrative service functions as the Administrative Assistant to the Secretary shall determine from time to time, in the interest of economy and efficiency, should be assigned to the Office of Administrative Services. The Director of Administrative Services, with the approval of the Administrative Assistant to the Secretary, shall assign these latter functions to the appropriate Divisions in the Office of Administrative Services.

All funds available for the operation of the Office of the Chief Clerk, Office of the Superintendent of Treasury Buildings, and the Space Control Staff in the Office of the Secretary shall continue to be available, under the supervision of the Director of Administrative Services, to carry out the functions and purposes for which such funds were appropriated.

The personnel assigned to the Office of the Chief Clerk, the Office of the Superintendent of Treasury Buildings, and the members of the Space Control Staff in the Office of the Secretary are hereby transferred to the Office of Administrative Services, effective October 1, 1947.

The Office of the Chief Clerk, the Office of the Superintendent of Treasury Buildings, and the Space Control Staff in the Office of the Secretary are hereby abolished effective October 1, 1947.

The Director of Administrative Services shall report to the Administrative Assistant to the Secretary.

Treasury Department Orders No. 4, dated December 26, 1933, No. 16, dated May 20, 1937, No. 27, dated November 30, 1939, and No. 59, dated March 3, 1945, are hereby amended and superseded accordingly. Any other Treasury Orders or circulars in conflict with this Order are hereby revoked.

/s/ A. L. M. Wiggins

Acting Secretary of the Treasury

Superseded by Treas. Order No. 194 (2-23-62)



THE SECRETARY OF THE TREASURY
WASHINGTON

September 21, 1951

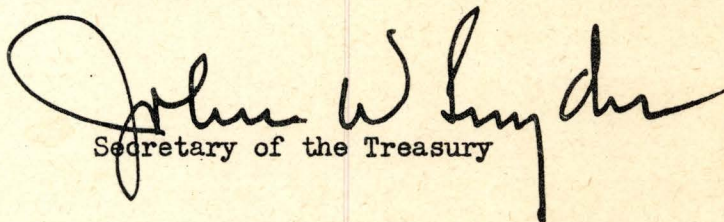
TREASURY DEPARTMENT ORDER NO. 93
(Amendment No. 1)

By virtue of the authority vested in me, under Reorganization Plan No. 26, approved July 31, 1950, and as Secretary of the Treasury, Order No. 27 dated November 30, 1939, circular of the Administrative Assistant to the Secretary of January 16, 1940, and all amendments or modifications thereof are hereby revoked.

Order No. 93, dated September 26, 1947, which created the Office of Administrative Services and established thereunder the Division of Treasury Space Control, is hereby amended by abolishing the Division of Treasury Space Control, and establishing in lieu thereof the Division of Buildings Surveys, Office of Administrative Services.

There is hereby delegated to the Administrative Assistant Secretary all authority pertaining to matters of the acquisition, retention or release of Federal and commercial space and management thereof, affecting quarters necessary for the housing of all Treasury Department activities.

The Administrative Assistant Secretary is further empowered, within his discretion, to redelegate such authority and to authorize further redelegation thereof, and to issue such regulations and procedures as may be necessary from time to time to carry out the provisions of this order.


Secretary of the Treasury



TREASURY DEPARTMENT
WASHINGTON

SEP 21 1951

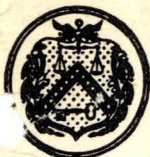
To Heads of Bureaus
Treasury Department

Pursuant to the provisions of Treasury Department Order No. 93 (Amendment No. 1), dated September 21, 1951, the Director of Administrative Services is hereby designated to administer the authority delegated to the Administrative Assistant Secretary pertaining to matters of real estate and space management, including:

1. Issuance of appropriate instructions to Treasury bureaus.
2. Supervision of the Division of Buildings Surveys in performance of the following functions:
 - a. Make detailed surveys of space assignments and utilization in Treasury Department offices in Washington, D. C., and the field.
 - b. Make studies of buildings and office layouts to provide more efficient working conditions and economical operations for Treasury Department activities in Washington, D. C., and the field.
 - c. Report and recommend actions taken or to be taken as a result of such surveys and studies.
 - d. Maintain liaison with the Post Office Department, General Services Administration, and other Federal agencies in matters pertaining to space management affecting Treasury Department activities, including but not limited to acquisition, release, utilization, major repairs, remodeling, alterations and improvements in Federally owned and leased space.
 - e. Other matters assigned by the Administrative Assistant Secretary or the Director of Administrative Services.
3. Performance of such other functions as may be essential to the effective administration of matters pertaining to real estate and space management.

Bureau inquiries concerning matters related to this circular letter should be referred to the Division of Buildings Surveys in the Office of Administrative Services.

William W. Parsons
Administrative Assistant Secretary



OFFICE OF
ADMINISTRATIVE SERVICES

TREASURY DEPARTMENT

WASHINGTON 25

SEP 21 1951

To Heads of Bureaus

Treasury Department

A circular letter was issued by the Administrative Assistant Secretary dated September 21, 1951, designating the Director of Administrative Services to administer the authority pertaining to matters of real estate and space management delegated to the Administrative Assistant Secretary under Treasury Department Order No. 93 (Amendment No. 1), dated September 21, 1951. The purpose of this circular letter is to establish the general procedure for such matters affecting bureaus of the Treasury Department.

Procedure Governing Execution of Leases

Hereafter the General Services Administration will be requested to execute all leases for general purpose space for Treasury offices. Leases already negotiated for the fiscal year 1952 which have not been transferred to the General Services Administration will be transferred to that agency effective January 1, 1952. Where new leases are made after January 1, 1952, by the General Services Administration at the request of Treasury Department agencies, payment of rents will be made by reimbursement to the General Services Administration until such time as the General Services Administration can include the costs of the rents in its budget.

All requests concerning new leases which involve expenditure of Treasury funds, and which also involve (1) over \$150,000.00 rental per annum, or (2) a term of more than three years, will be forwarded to the Office of Administrative Services for approval prior to being presented to the General Services Administration. All other requests for commercial space involving new leases, renewals of leases and space negotiations for general purpose space outside the District of Columbia, shall be presented direct to the General Services Administration by Treasury bureaus. This arrangement is placed in effect with the understanding that bureau heads prior to January 1, 1952, will extend completely decentralized authority to all bureau field office heads to negotiate directly with the appropriate Regional Directors of the General Services Administration on all space matters subject only to the above-mentioned exceptions.

The purpose of this decentralized procedure for handling lease matters is to expedite negotiations with the General Services Administration, and to limit to specified categories the necessity of prior review by bureau or departmental Washington headquarters. In the future course of operations under this decentralized procedure, bureau heads, and field office heads to whom such authority has been extended by bureau heads, will be responsible for observance of the provisions of existing laws, and the requirement of regulations issued by the Treasury, General Accounting Office and General Services Administration governing the leasing or acquisition of commercial space.

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(c) Special Purpose Space

All requests for special purpose space will be submitted by the bureaus on Form 81 to the Office of Administrative Services for such action as the individual case requires. Exception: The United States Coast Guard is hereby authorized to negotiate and consummate all leases for aids to navigation and rights of way.

(d) District of Columbia Space

All requests for space in the District of Columbia will be submitted on Form 81 to the Office of Administrative Services.

(e) Release of Space

In any instance in which it is found possible for any bureau to release space in a Federal building, or in a commercial building prior to the termination of the lease, appropriate notice will be transmitted to the Office of Administrative Services by the head of the bureau or his designated representative, if possible at least 90 days in advance of the release.

Separate instructions will be issued at a later date regarding periodical statistical reports which may be required by the Office of Administrative Services.

Two copies of each bureau procedure implementing this order will be forwarded to the Director of Administrative Services for approval prior to issuance to field office heads, but not later than November 15, 1951.

Bureau inquiries concerning matters related to this circular should be referred to the Division of Buildings Surveys in the Office of Administrative Services.

A Bureau desiring the assistance of this office should feel free to call upon it for any help deemed necessary. The Division of Buildings Surveys will make its services available to the extent of its facilities in all such cases immediately when called upon.

Paul McDonald

Director of Administrative Services

Superseded by T.O. 150-103
(1-24-85) ✓

DEPARTMENT OF THE TREASURY

TREASURY DEPARTMENT ORDER NO. 150-10

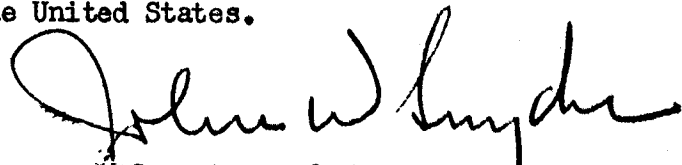
Bureau of Internal Revenue Reorganization. Abolition of offices of Collector and Deputy Collector of Wisconsin Collection District; establishment of office of Director of Internal Revenue, Wisconsin; Extension of area of Chicago District Commissioner's District.

By virtue of the authority vested in me as Secretary of the Treasury by Reorganization Plan No. 26 of 1950 and Reorganization Plan No. 1 of 1952:

1. Abolition of Existing Offices. The abolition of the office of Collector of Internal Revenue and Deputy Collector for the Wisconsin Collection District shall become effective as of 12 o'clock midnight, October 20, 1952.

2. Establishment of Office of Director of Internal Revenue. Effective as of 12:01 a.m., October 21, 1952, there is hereby created, within the Chicago District, the office of Director of Internal Revenue for the Collection District of Wisconsin (as presently constituted). The headquarters of such office shall be located in Milwaukee, Wisconsin and the office shall have the operating title of Director of Internal Revenue.

3. Extension of Area of Chicago District. Effective as of 12:01 a.m., October 21, 1952, the State of Wisconsin, shall be, and it is hereby, attached to and made a part of the Chicago District, established by Treasury Department Order No. 150-3, dated May 15, 1952, for all purposes authorized by the internal revenue laws of the United States.


Secretary of the Treasury

Dated: OCT 9 1952

Superseded by T.O. 150-103
12 FEB 7 1960

Reorganized

DEPARTMENT OF THE TREASURY

TREASURY DEPARTMENT ORDER NO. 150-5

See TDO 150-24 (4-10-53)

See TDO 150-36 (9-15-61)

Abolition of Certain Offices in Washington Headquarters
and Determination of Titles of New Offices

By virtue of the authority vested in me as Secretary of the Treasury
by Reorganization Plan No. 26 of 1950 and Reorganization Plan No. 1 of 1952:

1. Abolition of Certain Existing Offices. The abolition of the
offices of Assistant Commissioner, Special Deputy Commissioner and Deputy
Commissioner for the Bureau of Internal Revenue shall become effective at
12:00 p.m., midnight, August 10, 1952.

2. Establishment of New Offices. It is hereby determined, pursuant
to Section 2 of Reorganization Plan No. 1 of 1952, that there shall be in
the Washington Headquarters office of the Bureau of Internal Revenue,
effective August 11, 1952, offices having titles as follows:

*Abolished
T.O. 150-24*

- Assistant to the Commissioner - *T.O. 150-43*
- Administrative Assistant to the Commissioner
- Head, Alcohol and Tobacco Tax Division
- Head, Appellate Division
- Head, Audit Division
- Head, Collection Division
- Head, Field Management and Planning Division
- Head, Intelligence Division
- Head, Technical Rulings Division
- Head, Technical Planning Division
- Head, Special Technical Services Division
- Executive Assistant, Office of Assistant Commissioner (Inspection)
- Executive Assistant, Office of Assistant Commissioner (Inspection)
- Asst. Comm. (P & R) - T.O. 150-46*

*added:
Deputy Comm.
Asst Comm (Adm)
Asst Comm (Planning)
TDO 150-24*

*abolished
T.O. 150-30
name changed
T.O. 150-30*

3. The offices of "Assistant Commissioner of Internal Revenue", for
operational purposes, are hereby designated as Assistant Commissioner (Opera-
tions), Assistant Commissioner (Technical), and Assistant Commissioner
(Inspection), respectively.

*name changed
TDO 150-56*

John W. Snyder
Secretary of the Treasury

Dated: JUL 29 1952

17 F R. 7154

DEPARTMENT OF THE TREASURY

BUREAU OF INTERNAL REVENUE

COMMISSIONER'S REORGANIZATION ORDER NO. Hdq-1.

Delegation of Functions to Executive Officers

Pursuant to the authority vested in me as Commissioner of Internal Revenue, it is ordered, subject to my continuing general supervision:

1. Commissioner's Staff: There shall be attached to the Office of the Commissioner a Staff, consisting of the Assistant to the Commissioner, the Administrative Assistant to the Commissioner, the Public Information Officer, and the Technical Reviewer, and there are hereby delegated to such officers the functions of the Commissioner described in the attached Exhibit A and other like functions not otherwise delegated.
2. Assistant Commissioner (Operations). There is hereby delegated to the Assistant Commissioner (Operations) the authority to perform, manage, administer and provide direction of, the functions of the Commissioner pertaining to field operational activities of the Internal Revenue Service. Such functions shall consist of the functions described in the attached Exhibit B, and other like functions not otherwise delegated.
3. Assistant Commissioner (Technical). There is hereby delegated to the Assistant Commissioner (Technical) the authority to perform, manage, administer and provide technical direction of the functions of the Commissioner pertaining to technical planning, technical rulings, and special technical services of the Headquarters office of the Bureau of Internal Revenue. Such functions shall consist of the functions described in the attached Exhibit C, and other like functions not otherwise delegated.
4. Assistant Commissioner (Inspection). There are hereby delegated to the Assistant Commissioner (Inspection) all functions vested in the office of the Director, Internal Revenue Inspection Service, immediately prior to the effective date of this order. The functions so delegated shall consist of those described in the attached Exhibit D, and other like functions not otherwise delegated.

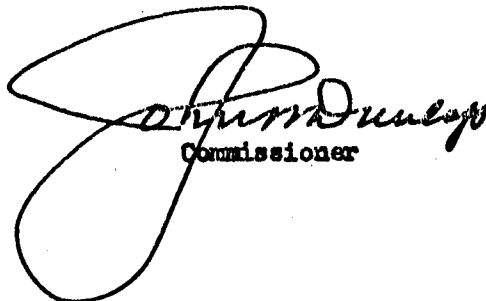
5. Organizational Units. The functions hereinabove delegated shall be performed by the officers to whom delegated through the organizational units described in the attached exhibits or through such other units or subordinate units, as each may establish within his jurisdiction or as authorized by the Commissioner from time to time.

6. Authority to sign. Authority is hereby delegated to each Staff Officer and Assistant Commissioner to sign his own name, over his own title, to papers (other than those which, immediately prior to the time this order becomes effective, were required by the Commissioner to bear the Commissioner's signature) relating to functions coming under his jurisdiction.

7. Authority to redelegate. The functions delegated by this order to the Staff Officers, the Assistant Commissioners, and the Heads of the organizational units described in the attached exhibits may be delegated by each to any other officer or employee of the Bureau of Internal Revenue performing functions under his general supervision and control.

8. Continuation of Functions. Except as modified by this order, all officers and employees within the Washington Headquarters Office shall continue to perform the functions they were authorized to perform immediately prior to the effective date of this order, and to comply with procedures in effect at that time, until otherwise provided.

9. Effective Date. This order shall be effective as of 12:01 a.m., August 11, 1952.


Commissioner

Attachments:

Exhibits A, B, C, & D

DATED: JUL 29 1952

FUNCTIONS
OF
STAFF OFFICERS

I. Administrative Assistant to the Commissioner. Assists the Commissioner in the fields of Personnel, Administrative Services, Training, Budget and Finance and Statistical, and, in such capacity, is responsible for and directs such functions.

A. Personnel Division. Directs the personnel program for the Internal Revenue Service, developing programs and policies for position classification, recruitment, promotion, employee relations, qualifications standards, and performance ratings.

1. Position Classification Branch. Responsible for organization and implementation of the position classification program at all organizational levels of the Internal Revenue Service.

2. Recruitment and Standards Branch. In collaboration with operating officials, determines personnel requirements and develops recruitment programs to accommodate such requirements; establishes, cooperatively with operating officials, experience and education standards for positions in the Revenue Service; works closely with Treasury and Civil Service Commission on development of recruitment programs and standards; develops standard personnel operating procedures, forms and practices. In recruitment matters supervises the operations of the Bureau's Boards of U. S. Civil Service Examiners and Committees of Expert Examiners.

3. Employee Relations Branch. Develops programs involving effective employee relationships including the handling of grievances, outside employment, employee health and welfare, and performance rating program for the Service; participates in decisions relating to disciplinary cases -- demotions, removals and suspensions; handles fund raising drives.

B. Administrative Services Division. Conducts and coordinates the several "housekeeping" or service functions not elsewhere assigned (titles of Branches indicate general scope of Division's responsibilities).

1. Printing and Reproduction Branch. Coordinates the preparation, procurement, and distribution of all forms, regulations, tabulating cards, and revenue stamps; controls and distributes Treasury Decisions; prepares the biweekly Internal Revenue Bulletin and the semi-annual Cumulative Bulletin; and processes and distributes all duplicated material such as mimeographs, circulars, etc.

2. Supplies and Equipment Branch. Prepares orders for the purchase of all supplies and equipment for the entire service (except field stationery purchases); maintains inventory of equipment and controls the acquisition and release of surplus property; prepares annual reports of official automobiles; maintains records of and audits telephone bills; and supervises the repair and moving of equipment in Washington.

3. Communications Branch. Supervises the handling and delivery of all incoming and outgoing post office, inter-office and departmental mail and telegrams; receives incoming express shipments; conducts correspondence regarding unidentified mail; maintains correspondence control; operates telegraph office and telephone switchboard.

- 2 -

4. Space Procurement and Utilization Branch. Evaluates those requests for new or additional space for office, storage, laboratory, and garage accommodations which are required to be submitted to Washington under existing regulations; conducts field surveys in cases of complicated space negotiations; prepares annual and special reports on space matters; plans the Bureau's program for disposal of obsolete records and materials and secures required Congressional authority; makes all space assignments and reassignments in Washington office; and serves in liaison capacity with other Treasury Bureaus, General Services Administration and other governmental agencies with respect to space matters and records management.

C. Training Division. Plans, coordinates and supervises all training activities for the Internal Revenue Service, including the preparation of textual material; conducts certain class instruction in Washington.

1. Program Development Branch. Plans the types of training to be offered and content of specific courses; prepares textual material for courses, both by writing and assemblage.

2. Field Supervision and Coordination Branch. Provides coordination and full technical supervision of field training work, and gives training courses for field instructors.

3. Departmental Instructions Branch. Offers "after hours" courses for secretarial training, and occasionally makes arrangements for conducting technical courses in Washington either for departmental personnel or for field personnel or for field personnel if the subject matter is highly specialized.

D. Budget and Finance Division. Prepares Bureau's Financial Plan in accordance with performance programs of operating officials, as approved by the Commissioner; prepares formal submission of budget estimates and participates in budget hearings; conducts continuing appraisal of operating results in light of the Financial Plan; and maintains direct supervision of accounting and financial reporting operations (other than for revenue collections) at the Washington level and technical supervision of such functions at the District Commissioner level.

1. Budget Branch. Confers with top officials in respect to needs to be reflected in preliminary request for annual budget ceiling, and drafts such request for submission to the Commissioner; analyzes financial plans submitted by the Assistant Commissioners and the Chief Counsel, drafts the Financial Plan for the Bureau and obtains workload data needed to support the Financial Plan in the formal appropriation estimates; participates in conferences relating to budget matters with representatives of the Treasury Department, the Bureau of the Budget, and Congressional Committees; subject to the Commissioner's approval, effects reconciliation of the Financial Plan with Congressional appropriation action, and allots appropriation in accordance with the revised Plan; prepares annual allotments on a quarterly basis of available funds in collaboration with appropriate officials; and conducts continuing evaluation of performance under, and deviations from, the Financial Plan in accordance with the provisions of Com.-Mim., Coll. No. 6760.

2. Finance Branch. Maintains central accounts, prepares and interprets financial reports, exercises technical supervision over District accounting operations, and handles all contacts with the Treasury Department, Bureau of the Budget, and General Accounting Office pertaining to accounting (other than for revenue collections).

- 3 -

E. Statistical Division. As required by the Internal Revenue Code, the Statistical Division compiles the annual report "Statistics of Income" and other data which provide basic information for income, profits, estate and gift tax legislation by Congress, for administrative use by the offices of the Secretary of the Treasury and Commissioner of Internal Revenue, and for tax studies by the Joint Committee on Internal Revenue Taxation. Executes the Bureau's drafting and related activities program in the preparation of exhibits, displays, pictorial presentations, graphic illustrations and charts.

1. Coding Branch. Receives and segregates all corporation, individual and fiduciary income tax returns, partnership returns of income, and other returns which pass through the Statistical Division for the analysis of fiscal and economic data; selects samples employed in compilation of "Statistics of Income"; classifies by means of established codes, fiscal and economic data on corporation, individual, and fiduciary income tax returns, partnership returns of income, estate and gift tax returns, or their corresponding transcript cards; designates by codes, on their respective returns, the major business activity of corporations, individuals and partnerships, and classifies by codes other specified data to be used in various tax studies.

2. Card Punch and Verifying Branch. Records by means of card punch machines, fiscal and economic data from individual, fiduciary, and corporation income tax returns, partnership returns of income, and from their respective transcript cards, transcript cards of estate and gift tax returns, production statistics reports, detail action cards of tax cases in litigation and tax compromise cases before the Chief Counsel, analytical data for other divisions of the Bureau and for the Office of the Secretary and other governmental agencies; verifies data punched before releasing for compilation.

3. Statistical Auditing Branch. Records on transcript cards fiscal and economic data reported on corporation returns having complicated statements and schedules, corporation returns having assets of \$1,000,000 or more and other corporation returns especially designated for transcriptions; records on transcript cards fiscal and economic data from individual, fiduciary, estate, and gift tax returns, and partnership returns of income; conducts statistical audit of returns transcribed in order to correlate all principal items of income, deductions, assets and liabilities.

4. Research and Compilation Branch. Tabulates the punched cards by geographic, economic and other statistical segregations, to be used in the compilation of economic and fiscal reports and statements prepared in the branch; maintains tabulating and transcript card files; by appropriate analysis correlates, rearranges, and directs the retabulation where necessary, and prepares all statistical data in acceptable form for the published reports of "Statistics of Income", and for administrative and economic studies requested by the Office of the Secretary of the Treasury, Commissioner of Internal Revenue, Joint Committee on Internal Revenue Taxation, and other governmental and nongovernmental units; prepares the "Source Book" which is a supplement to "Statistics of Income", and selects for special tax studies data reported on individual, fiduciary, and corporation income tax returns, estate and gift tax returns, and partnership returns of income.

- 4 -

5. Production Statistics Branch. Prepares Quarterly Survey which contains production statistics pertaining to the investigation and adjustment of income, profits, estate, and gift tax returns by the field offices of the Bureau; prepares quarterly reports and analytical tables relating to production of field offices; compiles production statistics covering field operations of the Bureau for use in the Monthly Activity Report; compiles data for production reports of the Excess Profits Tax Council; assembles selected data for use in the "Annual Report of the Commissioner of Internal Revenue", and the "Annual Report of the Secretary of the Treasury"; prepares special reports for Bureau officials.

II. Assistant to the Commissioner. Assists the Commissioner in the performance of duties required at his level that have not been completely and finally delegated to operating officials. These duties include --

A. Advisory -- Assists the Commissioner in determining: (1) action to be taken pursuant to major political, economic, and scientific developments of such character that they bear directly upon revenue administration; (2) programing readjustments required by virtue of the enactment of new tax legislation; (3) revisions in emphasis as among work programs to be made from time to time in the light of changed circumstances; (4) course or policy to be followed in respect to special problems referred to the Commissioner by the Chief Counsel or any of the Assistant Commissioners.

B. Special Problems -- Assists the Commissioner in dealing with all special problems, such as (1) special studies requested by Congressional Committees, (2) requests of officials of the Treasury Department and of other departments and agencies, (3) incentive award programs, (4) Federal-State cooperation at the administrative level, (5) problems of the various tax associations and organizations, (6) special research projects, (7) high level official conferences on matters of tax policy and administration, (8) administrative and procedural aspects of the Committee on Practice, (9) special legislative drafting, (10) preparation of delegation orders, and (11) numerous other special unscheduled problems which confront the Commissioner at irregular intervals.

C. Official Records -- Determines the technical scope and content of (1) segments of the Annual Report of the Secretary of the Treasury that relate to the Internal Revenue Service, (2) Annual Report of the Commissioner of Internal Revenue, (3) economic analyses contained in the "Statistics of Income" series, and (4) Commissioner's Monthly Activity Report; prepares or reviews policy-wise major public statements and addresses relating to revenue administration.

D. Improvements -- Spearheads overall directional changes involving new methods of compliance pursuant to major legislative changes, drastic revision in reporting forms, and changes in regulations to meet new industrial and technological developments.

E. Congressional Matters -- Analyzes and responds to all Congressional inquiries relating to operational and procedural policies of tax administration including statistical information; participates in certain phases of legislative drafting and the presentation of legislative proposals to the appropriate committees.

III. Information Officer. Develops and executes programs designed to explain and improve public understanding of Federal tax laws and policies; such programs involve use of press, radio, television, motion pictures, magazines, lectures and other available information media; reviews and edits magazines articles, radio and

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television scripts relating to all phases of tax administration; prepares or reviews all official releases, reports, statements, etc., concerned with informing the public as to policy or operational matters; reviews all proposed tax blanks from the standpoint of readability, clearness, simplicity, understandability to insure getting the tax message across; analyzes public reaction to administrative rules, procedures, and practices for purposes of producing ideas to continually improve voluntary compliance with the tax laws on the part of the public; maintains close daily contact with members of the press for the purpose of keeping them informed as to Bureau matters and from time to time arranges general press conferences; and stimulates interest in taxes at the junior and senior high school levels by preparing material for use in class work.

IV. Technical Reviewer. Reviews for the Commissioner all material of a technical nature which is prepared for the Commissioner's signature or approval, such as proposed regulations, reports on proposed legislation, legislative recommendations to be formally submitted, rulings, inter-agency memoranda, matters involving litigation, reports by the Commissioner to the Joint Committee on Internal Revenue Taxation covering refunds or credits of any income, war profits, excess-profits, estate, or gift taxes in excess of \$200,000, and other technical documents. The review is directed to the substance, technical accuracy, and conformity with Bureau policy. Directs such revisions as his review may indicate to be necessary or desirable. Signs the Commissioner's name to all documents except when in his discretion the material is referred to the Commissioner. The review, which ordinarily results in final Bureau action, extends to all matters covering the entire field of internal revenue taxation.

FUNCTIONS
OF
ASSISTANT COMMISSIONER (OPERATIONS)
AND
HEADS OF OPERATIONS ORGANIZATION UNITS

1. Assistant Commissioner (Operations). Responsible for the administration and operational direction of the functions of the Commissioner's headquarters and field offices of the Bureau of Internal Revenue pertaining to collection, audit, alcohol and tobacco tax, intelligence, and appellate activities.

2. Field Management and Planning Division. Aids the Assistant Commissioner (Operations) in the planning and direction of all phases of operations in the headquarters and field offices. Responsible for the coordination of all management, budgetary, personnel, training, and service activities of the divisions under the Assistant Commissioner (Operations). Responsible for the over-all direction and coordination of the reorganization of the Bureau's field service.

A. Operations Control Branch. Coordinates and reconciles the personnel requirements for the various District Commissioners' offices and the several types of work and prepares tables of organization for each District Commissioner's office. Coordinates field office liaison and contact with and by representatives of other Divisions. Coordinates the operating programs and conducts continuing study of most effective balance among such programs. Coordinates the organization and methods work and the management improvement program. Coordinates review and appraisal of reports referred from the Inspection Service and follow-through actions in connection therewith. Conducts such special operational surveys and initiates such special projects, generally those pertaining to administrative matters or crossing divisional lines, as the Assistant Commissioner (Operations) may direct.

B. Budget Management Branch. Develops and supervises the work performance reporting and prepares and analyzes such reports for management and budget purposes. Reviews, adjusts, and balances the financial plans of the District Commissioners, thereby reconciling the recommendations of the other Division Heads concerning allocation of funds and personnel. Evaluates the execution of the financial plans as approved to insure that the performance of the District Commissioners' offices is in accord with the approved financial plan. Prepares, supports, and justifies budget estimates and conducts liaison with the Budget and Finance Division.

C. General Services Branch. Under established guides, coordinates all personnel and training activities for the headquarters and field activities under the Assistant Commissioner (Operations). Under established guides, coordinates all matters relative to space, supplies, equipment, and other services for the headquarters and field offices under the Assistant Commissioner (Operations).

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3. Collection Division. Plans and directs the activities of the headquarters office of the Collection Division and assists the Assistant Commissioner in planning and directing collection activities in the field. Responsible for developing revenue collection and accounting systems, programs and policies; recommending allocation of funds and personnel; and developing standards for selection, classification, training, and promotion of collection personnel. Through staff assistants, maintains technical and advisory liaison and contact with field offices.

A. Collection Accounting Branch. Responsible for policies and procedures relating to all necessary audits or post audits of accounts current; maintenance of necessary ledger accounts; instructions relating to transfer of accountability; contacts with Treasury officials on depositary and revenue accounting problems and purchase, records, control and destruction of Internal Revenue stamps; and recommends for approval models of new stamps or change in size, etc.; reviews and schedules certificates of overassessment; prepares deficiency assessment lists; controls applications for relief under Code Section 722 and prepares a statement of relief allowances for publication in Federal Register; schedules allowances of post-war refunds of excess profits taxes; controls all offers in compromise and makes disposition of offers relating solely to delinquency penalties and interest; mails registered notices of claims rejections; makes final administrative disposition of final closing agreements.

B. Processing Branch. Responsible for receiving and sorting information returns showing income and income tax withheld (Forms W-2, W-2a, 1000, 1001, 1087, 1096, 1099, 7872, TCR-1, UST 456, 92, 857, etc.); matches Forms W-2 received from employers and furnishes the District Commissioner with overmatched and undermatched cases, retaining those items which match evenly; sorts income information documents available by Districts and furnishes them to appropriate District Commissioners for association with returns to be audited by the respective Directors of Internal Revenue; performs emergency service operations for District Commissioner and Commissioner, such as mailing blank returns, preparing refund vouchers, preparing lists, etc.

C. Collection Procedure Branch. Responsible for the development and continuing appraisal of revenue accounting systems and methods and for devising and establishing improved operational procedures and organizational structures; developing methods and procedures for processing of tax returns and related documents, collection and deposit, credits and refunds of taxes; evaluating office equipment and systems; evaluating reports for management, budgetary and other administrative purposes; and, in cooperation with Field Management and Planning Division, develops staffing standards. Responsible for preparation and maintenance of necessary manuals of instructions for the use of collection personnel.

4. Audit Division. Plans and directs the activities of the headquarters office of the Audit Division and assists the Assistant Commissioner (Operations) in planning and directing audit activities in the field.

Responsible for developing audit policies, programs, and procedures; recommending allocation of funds and personnel; developing standards for selection, classification, training, and promotion of audit personnel. Through staff assistants, maintains technical and advisory liaison and contact with field offices.

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A. Planning and Procedure Branch. Develops nation-wide audit program and procedures for selection of returns for audit; prepares operating instructions for the audit activities of the field divisions; drafts, in collaboration with other headquarters representatives, forms and instructions for use by taxpayers, except with respect to alcohol and tobacco taxes, drafts other forms necessary in the other activities of the field divisions; revises and maintains Parts IV and V of the Internal Revenue Manual; issues Post Review Coordination Digest and prepares and maintains other guide materials for use of field offices; maintains record of cases in which action is deferred by Audit Branches of field districts pending determination of similar issues in other cases, and acts upon requests from taxpayers for agreements to suspend the period of limitation for filing suit on disallowed refund claims; advises field and Bureau forces on procedural matters arising in connection with the audit activities of the field divisions.

B. Uniform Audit Branch. Post reviews selected cases closed in audit branches of the field divisions to assure uniformity and maintenance of high standards of tax enforcement (issues requiring post review or other consideration by the Pension Trust, Exempt Organizations, Engineering and Valuation, or Reorganization and Dividends Branches of the Special Technical Services Division will be referred to those branches); advises field districts of departures in specific cases from established technical rulings or procedural instructions; refers to Assistant Commissioner, Technical, cases requiring consideration of conflicting interpretations, or original interpretations of law, regulations, or established technical precedents; prepares reports for Assistant Commissioner, Technical, on cases indicating tax avoidance and inequities.

Analyzes results of post review operations and submits summaries thereof to the Planning and Procedure Branch or other headquarters staff organizations with recommendations for appropriate action.

Reviews revenue agents' and special agents' reports, determines civil liability and deficiencies in taxes and applicable penalties in all cases involving criminal prosecution and directly associated or related cases under consideration by the Chief Counsel and/or the Department of Justice.

C. Audit Service Branch. Responsible for the maintenance and control of general and special files of income, excess profits, estate and gift tax returns, reports, and related documents. Controls, routes, and performs all clerical operations incidental to the closing of cases by the Uniform Audit Branch.

Maintains administrative control of cases involving the special features of bankruptcy, receivership and reorganization.

Administers the publicity provisions of the Internal Revenue Code in furnishing copies of returns and related documents, inspection thereof, and disclosure of information contained therein to qualified persons, other government agencies and Congressional committees.

Administers the provisions of section 3792 of the Internal Revenue Code providing for the payment of rewards to informants for information leading to the detection and punishment of persons violating the internal revenue laws.

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Furnishes stenographic and typing services to the Audit Division and to other Bureau divisions.

D. Delinquent Accounts and Returns Branch. Responsible for the establishment of policies, formulation of procedures, preparation of instructions, dissemination of legal rulings and opinions, reviewing of proposals for new legislation, and initiation and control of programs with respect to the enforcement provisions of the internal revenue laws with which Directors of Internal Revenue are charged to the extent that such matters are concerned with (1) discovery of delinquencies and procurement of delinquent returns, (2) collection of delinquent taxes, and all additions thereto, and (3) civil phases of the laws and regulations governing wagering taxes.

5. Alcohol and Tobacco Tax Division. Plans and directs the activities of the headquarters office of the Alcohol and Tobacco Tax Division and assists the Assistant Commissioner in planning and directing alcohol and tobacco tax activities in the field. Responsible for developing policies, programs and procedures relating to the administration of the laws relating to alcohol and tobacco taxes, and to firearms; recommending allocations of funds and personnel; and developing standards for selection, classification, training and promotion of personnel engaged in the administration of the above-mentioned laws. Exercises the authority with respect to claims arising out of the activities of the Bureau of Internal Revenue under 28 U.S.C. 2672, relating to federal tort claims and the Act of December 28, 1922, 42 Stat. 1066, the so-called Small Claims Act. Through staff assistants, maintains technical and advisory liaison and contact with field offices.

A. Permissive Branch. Responsible for developing policies, practices, procedures, and regulations for the administration of the internal revenue laws relating to the lawful production, storage, tax-payment, rectification, sale, use, etc., of alcoholic liquors, denatured alcohol, and related products, including operations at distilleries, alcohol plants, warehouses, denaturing plants, rectifying plants, bottling houses, wineries, and breweries.

B. Basic Permit and Trade Practice Branch. Responsible for developing policies, practices, procedures, and regulations for administering the provisions of the Federal Alcohol Administration Act, including the examination and approval of labels, enforcement of the advertising regulations and prohibitions against interlocking directorates; for field activities relating to trade practice and 21st Amendment questions; and for the issuance, suspension, revocation, and annulment of basic permits.

C. Enforcement Branch. Responsible for developing policies, practices, and procedures for the investigation, detection and prevention of fraudulent and/or willful violations of all laws relating to alcohol and tobacco taxes, and firearms.

D. Tobacco Tax Branch. Responsible for development of policies, practices, procedures and regulations for the administration of the laws relating to the taxes on manufactured tobacco, snuff, cigars and cigarettes, cigarette papers and tubes, the purchase sale of leaf tobacco; the removal of such articles without payment of tax for export, for use as sea stores and for use of the United States.

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6. Intelligence Division - Plans and directs the activities of the headquarters office of the Intelligence Division and assists the Assistant Commissioner in planning and directing the Intelligence activities in the field.

Responsible for developing policies, programs and procedures relating to tax fraud investigations (other than Alcohol and Tobacco Tax cases), racketeer and wagering tax investigations, investigations of applicants for enrollment or persons who are enrolled to practice before the Treasury Department, and such other special investigations as the Commissioner may direct; recommending allocation of funds and personnel; and developing standards for selection, classification, training and promotion of intelligence personnel. Through staff assistants, maintains technical and advisory liaison and contact with field offices.

A. Tax Fraud Branch - Responsible for the planning of programs, policies, and procedures necessary for the effective conduct of tax fraud investigations, investigations of charges against enrollees and of applicants for enrollment, and the investigation and handling of informers' claims for rewards; development of operating instructions, forms, manuals, etc., for the use and guidance of personnel engaged in such investigations; for purposes of insuring compliance with prescribed policies and procedures and to establish uniformity of action as to closing and recommendations for prosecution, directs the post review of tax fraud cases referred by field districts to the offices of Enforcement Counsel recommending criminal prosecutions, and also cases returned by field audit branches for civil settlement; channels tax fraud leads, informants' letters, and other information sent directly to the Bureau to appropriate field districts; conducts continuing analyses of action recommended or taken in tax fraud cases to identify areas in which the tax fraud program may be improved; and maintains such records as are necessary to prepare reports in connection with the functions of the Branch.

B. Special Investigations Branch - Responsible for the development of programs, policies, and procedures necessary for the effective conduct of the nation-wide tax fraud work which has the purpose of determining the correct tax liabilities of gamblers, racketeers, and other criminal elements within the United States and of collecting the tax liabilities so determined; developing programs, policies, and procedures for the Bureau's wagering tax enforcement program designed to obtain appropriate civil and penal penalties for violations of the wagering tax law; develops and revises operating instructions, forms, etc., for the implementation of both of these programs; directs and plans the post review of selected cases closed by field offices to determine whether policies and procedures have been complied with and to insure uniformity of action as to closing actions and recommendations for prosecution throughout the United States; serves as liaison between the other divisions of the Bureau with respect to any matters having an effect on enforcement policies or procedures, including Chief Counsel's office; confers with other governmental agencies (national, state and local) to obtain cooperation with respect to problems of mutual concern; and maintains such records as are necessary to prepare reports of status, progress and results.

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7. Appellate Division. Plans and directs the activities of the headquarters office of the Appellate Division and assists the Assistant Commissioner in planning and directing the appellate activities in the field; exercises executive direction of the Excess Profits Tax Council; responsible for developing policies, programs and procedures relating to the disposition of all income, profits, estate, gift, excise (other than alcohol, tobacco, narcotics, firearms and wagering), and employment tax cases including refund claims and overassessment cases, in which the determination of tax liability by a Director of Internal Revenue has been protested in nondocketed status or made the subject of a petition for review filed with the Tax Court; develops policies and programs relating to offers in compromise of such taxes and final closing agreements for past taxable years; recommends allocation of funds and personnel; develops standards for selection, classification, training and promotion of Appellate personnel; through staff assistants, maintains technical and advisory liaison and contact with field offices.

A. Settlement Review Branch. Conducts a continuing review of selected closed cases to determine the degree of uniform action and compliance with Bureau policies; prepares required statistical data for management purposes; exercises supervision over final closing agreements for past taxable years.

B. Compromise Branch. Develops policies and procedures for the uniform handling of offers in compromise; makes recommendations for changes and improvements of such procedures; reviews field action with respect to such offers; advises with respect to the handling of particular cases; performs required statistical data for management purposes.

C. Special Services Branch. Responsible for furnishing specialized advice and assistance to the headquarters and field offices on highly complex engineering and valuation problems; furnishes expert witnesses in trials of tax cases.

D. Excess Profits Tax Council. Exercises, for the Commissioner, final authority within the Bureau of Internal Revenue in respect to all issues arising under section 722; issues rulings of general application relating to the administration and interpretation of section 722; and makes the final determination, for the Commissioner, with respect to the section 722 issues in each case in which a claim for relief has been filed under that section, including cases in which a petition for review has been filed with the Tax Court.

FUNCTIONS
OF
ASSISTANT COMMISSIONER (TECHNICAL)
AND
HEADS OF TECHNICAL ORGANIZATION UNITS

1. Assistant Commissioner (Technical). Responsible for the administration and technical direction of the functions of the Commissioner of Internal Revenue pertaining to technical planning, rulings, programs, and special technical services of the headquarters office of the Bureau of Internal Revenue.

2. Office of International Tax Relations. Is responsible to the Assistant Commissioner (Technical) for negotiations of tax treaties and like agreements with foreign governments; cooperates with State Department and appears before Congressional Committees in procedures leading to ratification; directs Bureau functions in matters of treaty administration and relations with foreign tax officials. Collaborates in preparation of treaty regulations. Coordinates rulings involving treaties, and exchange of information pursuant to them. Receives visiting foreign officials. Is responsible for the Bureau's participation in Point IV and related programs.

3. Technical Planning Division. Under the Assistant Commissioner (Technical) conducts continuing research studies as to the existence and nature of tax problems which are recurring sources of controversy or which produce loopholes or inequities, determines and makes recommendations as to the need for and advisability of new or amendatory legislation, regulations or other instructions covering such problems, assists in drafting tax legislation of all kinds, and prepares or reviews regulations and other instructions.

A. Technical Program Branch. Is primarily responsible for the functions of the Division with respect to: reports to Congressional Committees on legislation, legislative recommendations, regulations and Treasury decisions, and circulars, mimeographs and other instructions representing the Bureau position on matters of general application; schedules for preparation and reviews necessary documents; prepares related communications; participates in public proceedings under the Administrative Procedure Act; coordinates for the Assistant Commissioner information and activities required for assistance of Congressional Committees and drafting service, of Tax Advisory Staff and Tax Legislative Counsel, and of Chief Counsel; recommends to Assistant Commissioner, the Bureau position on legislation, regulations, and other matters of general application; maintains contacts with other governmental agencies necessary for work of Branch.

B. Technical Analysis Branch. Initiates and directs, or upon request develops and directs continuing research and analytical studies of technical problems relating to administration of all taxes (other than alcohol and tobacco taxes), with the primary objective of clearly pointing up those problems which are recurring sources of controversy or which produce loopholes, inequities or administrative difficulties; maintains continual contact with field and departmental operations to develop and analyze special case reports and other material on tax problems; prepares and submits to the Technical Program Branch detailed technical reports and suggested remedies which form the basis for reports to Congressional Committees, legislative suggestions, regulations revision or new and improved procedures;

arranges and conducts regular meetings between regional field coordinators and Bureau and Treasury officials in order to coordinate technical planning for the Assistant Commissioner; in cooperation with field and departmental representatives makes detailed analyses of recurring technical problems in order to develop more efficient and uniform methods for their solution; conducts research on trade and industry practices affecting the impact of taxes; upon request of Bureau or Treasury officials, supplies personnel for special assignments which are of a highly technical nature or involve difficult problems of administration or procedure; participates in Forms Committee; maintains contacts with other governmental agencies necessary for work of Branch.

4. Technical Rulings Division. Under the Assistant Commissioner (Technical) is responsible for the preparation and issuance of rulings, advisory letters, and memoranda on income, excess profits, estate, gift, employment and withholding taxes, and excise taxes (other than alcohol and tobacco taxes) for the guidance of taxpayers, internal revenue agents, Bureau officials and others. Reviews post audit exceptions and other matters referred to Assistant Commissioner (Technical) by Operations which involve application of technical rulings.

A. Technical Advisory Group. Acts in an advisory and consulting capacity to the Head, and Assistant Head, Technical Ruling Division on important, unusual or complicated problems.

B. Corporation Tax Ruling Branch. Prepares and issues specific and precedent rulings, advisory letters, and memoranda on Federal income and excess profits taxes and related statutes applying to corporations (other than corporate reorganizations and distributions). Requests for specific rulings, advice and inquiries on these subjects received from taxpayers and their authorized representatives, District Commissioners, Directors, other Divisions and Branches of the Bureau and other departments and agencies, are referred to this Branch. With respect to these subjects: Prepares replies to District Commissioners and Directors who have requested technical advice in particular cases and special technical matters; reviews letters prepared in the Uniform Audit Branch of the Audit Division taking exception to field closing of cases; confers in the field or in Washington with taxpayers and their authorized representatives in connection with post review exceptions to field closing of cases; also in connection with requests for technical advice from field districts; prepares ruling letters and final closing agreements under section 3760 of the Code relating to specific matters affecting returns not yet due; assists the Technical Planning Division by suggestions in connection with proposed regulations and reports on proposed legislation.

C. Income, Estate and Gift Tax Ruling Branch. Prepares and issues rulings, advisory letters and memoranda on Federal income, estate and gift taxes and related statutes with respect to noncorporate taxpayers (other than those matters relating to pension trusts, engineering and valuation questions, exempt organizations, corporate distributions and withholding on wages). Requests for rulings, advice and inquiries on these subjects received from taxpayers and their authorized representatives, District Commissioners, Directors, other Divisions and Branches of the Bureau, and other departments and agencies, are referred to this Branch. With respect to these subjects, this Branch: Prepares replies to District Commissioners and Directors who have requested technical advice in particular cases and special technical matters; reviews letters prepared in the Uniform Audit

Branch of the Audit Division taking exception to field closing of cases; confers in the field or in Washington with taxpayers and their authorized representatives in connection with post review exceptions to field closing of cases; also in connection with requests for technical advice from field districts; prepares ruling letters and final closing agreements under section 3760 of the Code relating to specific matters affecting returns not yet due; assists the Technical Planning Division by suggestions in connection with proposed regulations and reports on proposed legislation.

D. Employment Tax Ruling Branch. Prepares and issues specific and precedent rulings, advisory letters, memoranda and other guide material with respect to the Federal Insurance Contributions Act, Railroad Retirement Act, Income Tax withholding on wages, and certain aspects of the self-employment tax. Requests for specific rulings, advice and inquiries, relating to those taxes received from taxpayers and their authorized representatives, District Commissioners, Directors, other Divisions and Branches of the Bureau and other departments and agencies, are referred to this Branch. With respect to these subjects: Prepares replies to District Commissioners and Directors who have requested technical advice in particular cases and special technical matters; reviews letters prepared in the Uniform Audit Branch of the Audit Division taking exception to field closing of cases; confers in the field or in Washington with taxpayers and their authorized representatives in connection with post review exceptions to field closing of cases and also in connection with requests for technical advice from field districts. Assists the Technical Planning Division by suggestions in connection with proposed regulations, and reports on proposed legislation.

E. Excise Tax Ruling Branch. Prepares and issues specific and precedent rulings, advisory letters, memoranda and other guide material on excise taxes (other than alcohol and tobacco taxes). Requests for specific rulings, advice and inquiries, relating to these taxes received from taxpayers and their authorized representatives, District Commissioners, Directors, other Divisions and Branches of the Bureau and other departments and agencies, are referred to this Branch. With respect to these subjects: Prepares replies to District Commissioners and Directors who have requested technical advice in particular cases and special technical matters; reviews letters prepared in the Uniform Audit Branch of the Audit Division taking exception to field closing of cases; confers in the field or in Washington with taxpayers and their authorized representatives in connection with post review exceptions to field closing of cases and also in connection with request for technical advice from field districts. Assists the Technical Planning Division by suggestions in connection with proposed regulations, and reports on proposed legislation.

5. Special Technical Services Division. Under the Assistant Commissioner (Technical) is responsible for: Determination of taxable status of exchanges and distributions in corporate reorganizations and liquidations, and ordinary, liquidating and stock dividends; disseminates appropriate rulings and decisions to all field offices concerned. Preparation of rulings on exempt status of corporations under Section 101 of Internal Revenue Code. Preparation and distribution of cumulative lists of organizations to which contributions are deductible under Section 23(o) and (q), Internal Revenue Code. Preparation of rulings and making determinations as to qualification of pension trust plans, and the deduction of contributions and the taxability of beneficiaries under such plans. Preparation of rulings and providing other technical service for all Bureau offices relating to engineering and valuation problems arising in connection with tax determinations. Processing of applications to establish replacement funds and bonds executed under Section 44(d), 112(b)(6), 112(f) and 131(c) of the Code. Selection, analysis, digesting, and editorial work in connection with rulings and other technical material for publication in the Internal Revenue Bulletin; processing of all important and novel rulings; maintenance of a library of rulings and other technical material.

A. Exempt Organizations Branch. Prepares rulings with respect to exemption from filing returns and payment of tax under Section 101 of the Internal Revenue Code, and with respect to the taxation of unrelated business income of exempt organizations under Supplement U and Sections 3813-3814 of the Internal Revenue Code. Prepares cumulative list of organizations, contributions to which are deductible under section 23(o) or 23(q) of the Internal Revenue Code. Advises Bureau and Government offices with respect to exempt status of organizations. Reviews post audit exemptions involving charitable contributions and exempt organizations.

B. Pension Trust Branch. Is primarily responsible for: Preparing mimeographs, statements and other releases for the information and guidance of taxpayers and Bureau personnel on pension trusts. Preparing letters of advice to field offices regarding qualifications of plans under section 165 of the Code, deductions for contributions to such plans under section 25(p) and the taxability of beneficiaries of such plans. In connection with the uniform audit program, post reviews rulings of field offices involving pension plans.

C. Reorganization and Dividend Branch. Determines the taxable status of exchanges and distributions in corporate reorganizations and liquidations, and where appropriate, disseminates such decision to the field offices concerned. Performs similar technical service with respect to the taxable status of ordinary, liquidating and stock dividends. Processes application to establish replacement funds and bonds executed under sections 44(d), 112(b)(6), 112(f) and 131(c) of the Code. Furnishes information and prepares rulings on inquiries from taxpayers and their representatives in connection therewith. Reviews post audit exceptions involving corporate reorganizations and distributions.

D. Engineering and Valuation Branch. Values property, tangible and intangible, including natural resources, land and buildings, machinery and equipment, listed and unlisted securities, patents, leaseholds, contracts, franchises and other forms of business interests such as partnerships and sole proprietorships. Rules on bases for gain or loss and allowance for depletion, depreciation and obsolescence. Reviews and post reviews the engineering and valuation features of reports prepared by engineer revenue agents and revenue agents. Furnishes offices of District Commissioners and Directors with quoted prices of stocks and bonds as reported from the principal exchanges and information on file relative to the valuation of unlisted securities. Provides engineering and valuation service for operating officials (especially Appellate Division) and Office of Chief Counsel through means such as conferences, technical reports, field investigations and participating as experts in litigation involving engineering, valuation, accounting and related problems.

E. Bulletin and Ruling Analysis Branch. Initially responsible for the selection, analysis, digesting, and editing of rulings (including opinions of the Chief Counsel) for publication in the Internal Revenue Bulletin, and the preparation for publication of Treasury Decisions, court decisions, mimeographs, and the Commissioner's announcements relating to acquiescences and nonacquiescences in reported Tax Court decisions. Also responsible for the selection, analysis, and digesting of all important and novel rulings for use as reference material; and for the proper maintenance of a library of rulings and other technical material to be used as precedents and guides by Bureau personnel.

OF

ASSISTANT COMMISSIONER (INSPECTION)

AND

OFFICERS OF INSPECTION ORGANIZATION UNITS

1. Assistant Commissioner (Inspection). Has full responsibility for the organization, staffing and direction of the inspection activities of the Internal Revenue Service which relate to: The assurance of scrupulous adherence to proper ethics and standards of conduct by all personnel, and avoiding and detecting irregularities, defalcations, etc., appraising management and operations to promote economy and efficiency and foster continuing attention to improvement; conducting personnel investigations and such investigations as the Commissioner may direct.

2. Executive Assistant. Serves as an Executive Assistant to the Assistant Commissioner (Inspection) and is responsible for the efficient conduct of all duties which are performed by the Chief Inspector, the Planning and Programming Division, the Analysis and Appraisal Division, and the Liaison and Special Investigations Division.

3. Executive Assistant. Serves as an Executive Assistant to the Assistant Commissioner (Inspection) and is responsible for the efficient conduct of all duties which are performed by the Chief Inspector, the Personnel Evaluation Division, the Review Division, and the Administrative Division.

4. Planning and Programming Division. Plans, develops and prepares procedural instructions to be followed in inspecting field offices; maintains such instructions up to date by preparing necessary revisions to meet new situations or problems; keeps Chief Inspectors informed with respect to changes in operational and managerial functions; prepares and/or reviews proposed mimeographs and policy letters issued by the Inspection Service; reviews inspection schedules of Chief Inspectors and maintains a follow-up to insure proper frequency of inspections; plans and directs the rotation and interchange of assignments of personnel on inspections performed by the various field offices of the Inspection Service; conducts special training programs for inspection personnel; cooperates closely with other Divisional activities of the Inspection Service.

5. Analysis and Appraisal Division. Conducts continuing study of all phases of operations of the Bureau with the purpose of recommending methods for eliminating wasteful practices and promoting the effectiveness of management and operations; recommends improvement; analyzes suggestions received for improvements; maintains continuing inspections of pilot installations of new methods and procedures and evaluates the results thereof for extension to all offices; cooperates closely with other operating officials of the Bureau; cooperates closely with other Divisional activities of the Inspection Service.

6. Liaison and Special Investigations Division. Observes and reports upon actual inspections made by the Chief Inspectors and their personnel; acts as liaison between the Assistant Commissioner (Inspection) and the Chief Inspectors; insures proper liaison between Chief Inspectors; acts in a liaison capacity with other government agencies such as General Accounting Office, Civil Service Commission, etc., relating to the examination and operation of Internal Revenue Offices; conducts continuing studies of the organization, methods and procedures of the headquarters and field offices of the Inspection Service for the purpose of evaluating and improving the effectiveness of the inspection program; submits reports to the Assistant Commissioner (Inspection) containing recommendations deemed appropriate to matters investigated; in addition, this Division will perform technical review of tax rulings and determinations where indications of collusion exist; conducts such special investigations as are ordered by the Assistant Commissioner (Inspection); cooperates closely with other Divisional activities of the Inspection Service.

7. Personnel Evaluation Division. Plans and implements such measures as will provide for constant evaluation and improvement of the ethical and moral standards of employees of the Bureau; reviews financial statements and reports of examination of the tax returns of Bureau employees and takes such action as may be warranted; insures prompt action on complaints against Bureau employees; reviews and approves character investigation of applicants; reviews, analyzes and approves disciplinary actions; cooperates closely with other Divisional activities of the Inspection Service.

8. Review Division. Reviews all inspection reports for the following purposes: Ascertain whether or not the inspection manuals have been followed and whether inspections have been thorough; advises the Assistant Commissioner (Inspection) of those situations requiring immediate attention and insures that inspection reports are uniform and clear; takes corrective action on any reports containing serious errors. Reviews promotions and appointments of key personnel for the purpose of providing operating officials with all pertinent information; cooperates closely with other Divisional activities of the Inspection Service.

9. Administrative Division. Is responsible for the performance of the administrative functions of the Inspection Service, covering preparation, control and maintenance of budget allotment; considers and passes on requests from Chief Inspectors for the allowance of funds for travel and miscellaneous operating expenses and maintains allowance records for controlling such expenses; acts on requests for office furniture, equipment and non-expendable items of supply; considers space request accommodations; executes the Bureau personnel program as it pertains to the Inspection Service; initially interviews position applicants; advises offices of Chief Inspectors on a wide variety of subject-matter coverage; prepares instructions issued by the Inspection Service pertaining to administrative matters; prepares periodic and special non-recording reports pertaining to the activities of the Inspection Service, and represents the Assistant Commissioner (Inspection) at the Washington and field level on all matters of an administrative nature.