Notices

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

Organization and Functions

This material supersedes the statements on organization and functions published at 36 F.R. 898-900, 36 F.R. 11946, and 37 F.R. 198-400.

Dated: September 27, 1972.

[ SEAL ]

JOHNNIE M. WALTERS,
Commissioner of Internal Revenue.

1100 ORGANIZATION AND STAFFING

1110 ORGANIZATION AND FUNCTIONS OF THE INTERNAL REVENUE SERVICE

1111 ESTABLISHMENT OF THE INTERNAL REVENUE SERVICE

1111.1 Mission

The mission of the Service is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and regulations, and to maintain the highest degree of public confidence in the integrity and efficiency of the Service. This includes coordinating the activities of the Service with those of the Federal Government, the States, and the public, to determine the extent of compliance and causes of noncompliance, and to do all things necessary to promote proper enforcement of the law.

1111.2 ORGANIC ACT

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

(2) The act of July 1, 1862: "... that, for the purpose of supervision and collection of internal duties, stamp duties, licenses, taxes imposed by this Act, or which may be hereafter imposed, and also all matters relating to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this Act into effect, and with the general superintendence of his office, as successor, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or other forms of expressing and denoting the several stamp duties, or the amount thereof, in the case of paper and similar duties imposed by this Act and to alter and renew or replace such stamps from time to time, as occasion shall require."

(3) By common parlance and understanding of the time, an office of the importance of the Office of Commissioner of Internal Revenue was a bureau. The Secretary of the Treasury in his report at the close of the calendar year 1862 stated that "The Bureau of Internal Revenue has been organized under this Act of Congress, and is now established at the Treasury Department in Washington." It can be seen that Congress had intended to establish a Bureau of Internal Revenue, or "a bureau" as the Act referred to it, and that the Bureau was established at the Treasury Department in Washington and the field, on a program of "type-of-tax" basis, with jurisdictionally separate organizations, or "units," charged with the administration of different types of taxes.

1111.3 HISTORY

1111.31 Internal Taxation. Madison's Notes on the Constitutional Convention reveal clearly that the framers of the Constitution had in mind the principle that the powers enumerated to the Federal Government were to be exercised by the树枝 of the institution. If no sole, support of the new Federal Government would be derived from customs duties and taxes collected with shipping and importations, it would be necessary to resort to effort in other directions, for special reasons. The first resort to internal taxation was the Excise Revenue Act of 1799, and the next, in 1802, was the "Bureau of Internal Revenue," the act of July 1, 1862 is the origin of the Internal Revenue Service.

1111.32 Background and Evolution of the Internal Revenue Service. (1) Before the establishment of the Office of Commissioner of Internal Revenue, taxes were collected by "Superintendents" of collection districts who were appointed by the President, subject to Senate confirmation. Three Superintendents worked under the direct control of the Treasury Department, the Revenue Act of 1883 provided, for the first time, for a "Collector" and a "Principal Assessor," for each collection district, and for district superintendents and assistant assessors. Collectors and Assessors appear to be the original formers of the 20th century Collectors of Internal Revenue and Internal Revenue Agents in Charge.

(2) Since 1960, the Internal Revenue Service has undergone a period of steady growth as the number of Federal-Taxpayer contacts and operations shifted from the levy of import duties to internal taxation. The expansion of the service has led to the evaluation of a number of aspects, including the rationalization of the 16th amendment to the Constitution under which Congress received constitutional authority to levy taxes on incomes from individuals and corporations. The enactment of income tax laws and the work of the revenue service began to take on a highly professional and complex character.

(3) From the World War I period through 1961, the basic organizational structure of the Internal Revenue Service remained essentially unchanged through major revisions of the Internal Revenue Code, which marked increases in the number of taxpayers covered, income receipts, employees and the overall workload of the Service. The change was accomplished in Washington and the field, on a program of "type-of-tax" basis, with jurisdictionally separate organizations, or "units," charged with the administration of different types of taxes.

1111.4 REORGANIZATION PLAN No. 1 of 1972 AND OTHER CHANGES

(1) On January 14, 1972, the President of the United States submitted to Congress Reorganization Plan No. 1 of 1972, calling for a comprehensive reorganization of the Internal Revenue Service. On March 15, 1972, the last motion to sustain that bill was voted down in the Senate, and the bill became effective on March 15, 1972.

(2) Reorganization Plan No. 1 of 1972 brought about four basic changes in the Internal Revenue Service:

(a) The organization of the Service along functional lines—tax, operations, administration, technical, planning, and inspection—offices to replace the system of political appointments to positions below the Commissioner;

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

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

(d) The Reorganization Plan provides authority for the establishment of 25 Offices of Regional Commissioners (referred to as "District Commissioners" in the Plan). By December 1, 1972, the office of 17 regional commissioners had been established. The major field programs, including alcohol and tobacco tax enforcement, were integrated under district directors; the appellate program and the permissive alcohol and tobacco tax function were phased out; additional districts were planned for Regional Commissioners: and, in the National Office, all activities were placed under Assistant Commissioners for Inspection Operations

(3) In 1963, a number of organizational restructurings were effected. The number of regions was reduced to nine; the field operations of alcohol and tobacco tax were centralized at the regional level; and the double accounts and revenue program was transferred from the Audit Division in the Office of District Directors to their districts. In the National Office, the position of Deputy Commissioner was established and the Bureau of Internal Revenue was redesignated as the Internal Revenue Service.

(4) Of the other significant changes since 1963 include establishment of the Office of Assistant Commissioners for Administration, Data Processing, and Planning and Research; reorganization of the Assistant Commissioner for Research (Compliance); discontinuance of the Columbus and Toledo (Ohio) districts and consolidation of the Upper and Lower Manhattan districts, effective January 1, 1966; establishment of the Anchorage (Alaska) district on January 1, 1961; and, on May 15, 1967, the transfer of the Bureau of Internal Revenue to the Office of the Secretary of the Treasury to be under the
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111.333 Programs and Field Services Branch. Plans public information programs to assist taxpayers in meeting their obligations and knowing their rights under the Federal tax laws, administers the Service's outreach and education programs, evaluates tax impacts of new legislation and related issues of public concern. Through analysis of media, customer and IRS employee feedback, monitors implementation of outreach programs, and provides the basis for planning and developing new programs.

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provides leadership within the Service for the development and implementation of comprehensive programs of assistance in tax administration to developing nations, and on occasion, to the more developed nations. The Assistant Commissioner works closely with the Headquarters and its commitments to the Organization of American States, the United Nations, and other international bodies. The Assistant Commissioner is the central point of contact within the Service for foreign governments, the State Department, and international organizations on all matters pertaining to tax administration and technical assistance in tax administration. The staff designs broad programs aimed at modernizing the tax administration systems in developing countries; it determines program requirements in terms of number and qualifications of advisors and selects qualified tax advisors. It provides technical leadership and direction, continually monitors, and periodically evaluates country programs to make sure that such determination of assistance efforts is made. The staff develops and arranges study and observation programs in tax administration for foreign tax officials, which are conducted largely in the United States and occasionally at overseas sites. The staff maintains close liaison with the Treasury's Office of International Development (OID), the Agency for International Development (AID), foreign governments, international organizations, and the Office of the Special Counsel for Tax Planning and the foreign tax assistance program, most of which is conducted cooperatively with AID. The Director, Tax Administration Division is responsible for determining that requirements for individual assignments are consistent with the intent of the Act and that the requirements for mutual benefits to the Service and the requesting organization are met. The Director is also authorized to set the amount of financial support to be provided by the Service as needed. The staff will furnish all or any technical direction and support of employees on assignment to other organizations as required.

1113.11 Office of Assistant Commissioner (Administration) The Assistant Commissioner (Administration) is the principal assistant to the Commissioner in planning and executing Admix Administration policies and programs. The Administration develops and executes programs of assistance to foreign countries, which includes fiscal management, personnel, facilities, management, training, public information, employment policy, and management improvement. Jointly, with other Assistant Commissioners, he participates in the general management of the Service by coordinating Administration with other functions to accomplish the objectives of a comprehensive and well-integrated program. The Administration in administrative matters represents the Commissioner in relationships with the Congress; the Department of the Treasury; the Secretary of the Navy; the Secretary of the Department of the Interior, and the Internal Revenue Service. He is responsible for functional supervision of Administration activities in the field.

1113.12 Service Management Division—Office of the Director. Develops, directs, coordinates, and evaluates policies and programs for providing essential support activities for the operating divisions' primary programs and carries them out in the National Office. Its programs are designed to increase the effectiveness of the Internal Revenue Service in the collection of taxes and in the delivery of services. Some of the Service's programs include: (1) loss prevention, collection, and electronic data interchange programs, (2) eCommerce programs, (3) telecommunications systems, (4) data systems, (5) facilities management, (6) information systems management, (7) telecommunications, and (8) personnel management. The Division also develops programs and provides coordination and technical assistance to other components of the Service in the delivery of tax administration functions. The Division provides leadership in the development of telecommunications, data processing, and information systems programs. The Division is responsible for the effective implementation of these programs and the interaction of these programs with other components of the Service.

1113.13 Airway Management Branch—Office of the Director. Develops, directs, coordinates, and evaluates policies and programs for providing essential support activities for the operating divisions' primary programs and carries them out in the National Office. Its programs are designed to increase the effectiveness of the Internal Revenue Service in the collection of taxes and in the delivery of services. Some of the Service's programs include: (1) loss prevention, collection, and electronic data interchange programs, (2) eCommerce programs, (3) telecommunications systems, (4) data systems, (5) facilities management, (6) information systems management, (7) telecommunications, and (8) personnel management. The Division also develops programs and provides coordination and technical assistance to other components of the Service in the delivery of tax administration functions. The Division is responsible for the effective implementation of these programs and the interaction of these programs with other components of the Service.
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maintains, furnishes, renders noncapitalized and capitalized equipment, including data processing auxiliary and accessory equipment, manages property accountability and inventory, and supervises personnel; Telecommunications Support Systems—provides communications support for all phases of the system, including the installation, operation, and maintenance of electronic equipment, telecommunications systems, and other electronic equipment; Telecommunication and Information System—Manages and conducts power reliability studies for the transmission services, including the design and implementation of electronic data processing systems and other electronic, electro-mechanical, radio, television, and computerized equipment, and provides technical assistance and training in the use of the equipment; provides technical assistance and training to other Government agencies and private industry in matters concerning telecommunications systems.

113.42 Fiscal Management Division

Develops, plans, coordinates, and evaluates the financial management and budget policies and programs of the Service. Develops and implements the financial policies and procedures of the Service, including the planning and implementation of the Service's budget. Advises the Service head and the Commissioner on fiscal matters, including the preparation and implementation of the Service's budget. Coordinates with the Office of the Comptroller and other Federal agencies and industries in matters concerning financial management.

113.43 Accounting Branch

The Accounting Branch develops, maintains, and uses a financial accounting system to provide timely and accurate data for management and planning purposes. It also provides information to management and other Government agencies and private industry in matters concerning financial management.

113.44 Planning and Analysis Branch

Develops and implements the financial policies and procedures of the Service, including the preparation and implementation of the Service's budget. Advises the Service head and the Commissioner on fiscal matters, including the preparation and implementation of the Service's budget. Coordinates with the Office of the Comptroller and other Federal agencies and industries in matters concerning financial management.

113.45 Personnel Division—Office of the Director

Develops and implements personnel policies and programs, including the establishment, implementation, and evaluation of personnel policies and programs. Provides services to the Service, including the establishment, implementation, and evaluation of personnel policies and programs. Provides services to the Service, including the establishment, implementation, and evaluation of personnel policies and programs.

113.46 National Office Branch

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113.49 Personnel Development Branch

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113.50 Personnel Evaluation Branch

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113.51 Personnel Selection Branch

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113.52 Personnel Placement Branch

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all Service-wide training, and administers the special federal allowance (356) used to finance centralized training activities, carries out the training policies and programs of the National Office, and conducts special projects for the training of Federal employees. establishes the National Training Manual System; coordinates and develops extra-institutional projects such as budget formulation, work and financial plans, and PPDS; and, as the Director, establishes administrative training programs; conducts special intra-institutional projects of an administrative nature; provides all necessary administrative support for internal operations of the Training Division.

1113.442 Compliance Training Branch, Elected President of the Association for the Compliance training program (audit; intelligence; and appellate). Joins and enforces the standards of compliance with applicable Office of Inspector General, or the Office of Inspector General, as appropriate. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program. conducts and maintains reviews and updates training methods, instructional techniques, and materials; and develops and conducts cross-functional training programs. in cooperation with National Office officials, establishes training priorities and objectives for the total training program.
Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org