

# **Bond Case Briefs**

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## **IRS Announces Realignment of Some Legal Resources in TE/GE.**

The IRS announced in a March 20 statement that it will realign some legal resources within its Tax-Exempt and Government Entities Division, moving technical law specialists and support staff responsible for published guidance, some private letter ruling requests, and technical advice from TE/GE to the IRS Office of Chief Counsel (TE/GE).

According to the statement, TE/GE is one of the few places in the IRS where guidance, letter rulings, and technical advice are worked on outside of the chief counsel office. The change will bring TE/GE in alignment with the other three IRS business operating divisions, which use the chief counsel office for their guidance and legal work.

IRS officials said they hope to have the realignment, which will help ensure consistency and efficiency, completed by October 1. The organizational shift will have little impact on practitioners and organizations that interact with this area, the IRS said. However, the IRS may have to revise some administrative guidance, such as revenue procedures and addresses on where to send letter ruling requests.

### **IRS Statement**

IRS officials announced today a realignment of certain legal resources within the Tax Exempt and Governmental Entities (TE/GE) division. Under the change, technical law specialists and support staff, responsible for published guidance (including revenue rulings, revenue procedures), certain private letter ruling requests and technical advice, will be shifted from TE/GE to the IRS Office of Chief Counsel (TEGE). TE/GE is one of the few places in the IRS where published guidance, private letter rulings and technical advice memoranda are worked on outside of Chief Counsel. This change will bring TE/GE in alignment with the other three IRS business operating divisions, which use Counsel for their guidance and legal work.

The decision to make this shift will help ensure consistency and efficiency.

The potentially affected employees and their managers were notified today by TE/GE leadership.

The National Treasury Employees Union (NTEU) has been notified. The specific details of the realignment are still being worked out. IRS officials hope to have these details resolved and the realignment complete by Oct. 1.

We believe this organizational shift will have relatively little impact on practitioners and organizations who interact with this area. The IRS may, however, have to revise some administrative guidance, such as revenue procedures and addresses on where to send private letter ruling requests. The details on these procedural changes will be worked out.

