

TaxNewsFlash

United States

No. 2025-352
December 12, 2025

Proposed regulations: Updating regulation references to reflect reorganizations at DOJ and IRS

The U.S. Treasury Department and IRS—along with the Alcohol and Tobacco Tax and Trade Bureau (TTB)—today released [proposed regulations](#) that would update points of contact within the Department of Justice (DOJ) and the IRS due to a reorganization within the DOJ ([read TaxNewsFlash](#)).

Proposed changes include:

- Updating references to the "Assistant Attorney General for the Tax Division of the Department of Justice" to reflect the new structure:
 - Civil matters will be supervised by the "Assistant Attorney General for the Civil Division of the Department of Justice."
 - Criminal matters will be supervised by the "Assistant Attorney General for the Criminal Division of the Department of Justice."
- Amending IRS contact points for administrative claims:
 - References to "Area Director, Attn: Compliance Technical Support Manager" will be updated to "Collection Advisory Group of the area in which the taxpayer currently resides."
 - References to "Chief, Local Insolvency Unit" will be updated to "Centralized Insolvency Operation."
- Updating references to actions under Bankruptcy Code section 362(h) contained in sections 301.7430-1(e) and 301.7433-2(a) of the Treasury regulations to reflect the revision to the Bankruptcy Code under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA).

Comments and requests for a public hearing are due by January 14, 2026.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)