



# TaxNewsFlash

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## 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.

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