petitions to review decisions of the Tax Court of the United States.

[Order No. 423–69, 34 FR 20388, Dec. 31, 1969, as amended by Order No. 445–70, 35 FR 19397, Dec. 23, 1970; Order No. 699–77, 42 FR 15315, Mar. 21, 1977; Order No. 960–81, 46 FR 52346, Oct. 27, 1981]

§ 0.71 Delegation respecting immunity matters.

The Assistant Attorney General in charge of the Tax Division is authorized to handle matters involving the immunity of the Federal Government from State or local taxation (except actions to set aside ad valorem taxes, assessments, special assessments, and tax sales of Federal real property, and matters involving payments in lieu of taxes), as well as State or local taxation involving contractors performing contracts for or on behalf of the United States.

Subpart N—National Security Division

SOURCE: Order No. 2865–2007, 72 FR 10066, Mar. 7, 2007, unless otherwise noted.

§ 0.72 National Security Division.

The following functions are assigned to and shall be conducted, handled, or supervised by the Assistant Attorney General for National Security:

- (a) General functions. (1) Advise the Attorney General, the Office of Management and Budget, and the White House, and brief Congress, as appropriate, on matters relating to the national security activities of the United States, and ensure that all of the Department's national security activities are effectively coordinated;
- (2) Develop, enforce, and supervise the application of all federal criminal laws related to the national counterterrorism and counterespionage enforcement programs, except those specifically assigned to other Divisions;
- (3) Represent the Department on interdepartmental boards, committees, and other groups dealing with national security, intelligence, or counterintelligence matters;
- (4) Oversee the development, coordination, and implementation of Department policy, in conjunction with other components of the Department as ap-

propriate, with regard to intelligence, counterintelligence, or national security matters;

- (5) Provide legal assistance and advice, in coordination with the Office of Legal Counsel as appropriate, to Government agencies on matters of national security law and policy;
- (6) Administer the Foreign Intelligence Surveillance Act;
- (7) Prosecute Federal crimes involving national security, foreign relations, and terrorism, and coordinate the Department's activities and advice on all issues with respect to the Foreign Intelligence Surveillance Act of 1978, as amended, and the Classified Information Procedures Act arising in connection with any such prosecutions;
- (8) Prosecute and coordinate prosecutions and investigations targeting individuals and organizations involved in terrorist acts at home or against U.S. persons or interests abroad, or that assist in the financing of or providing support to those acts:
- (9) Except in the case of emergencies where there is an immediate threat to life or property, review for concurrence the Department's use of criminal proceedings in connection with all matters relating to intelligence, counterintelligence, or counterterrorism. Such criminal proceedings include, but are not limited to, grand jury proceedings, the filing of search and arrest warrants or applications for electronic surveillance pursuant to 18 U.S.C. 2510 et seq. and 18 U.S.C. 2701 et seq., the filing of complaints, the return of indictments, criminal forfeiture proceedings, and appeals:
- (10) Evaluate Departmental activities and existing and proposed domestic and foreign intelligence, counterintelligence, or national security activities to determine their consistency with United States national security policies and law;
- (11) Formulate policy alternatives and recommend action by the Department and other executive agencies in achieving lawful United States intelligence, counterintelligence, or national security objectives:
- (12) Analyze and interpret current statutes, executive orders, guidelines,