

## **Delegation Order 25-7 (Rev. 2)**

**Effective Date:** October 1, 2014

**(1) Authority to Make a Determination Under IRC 7623**

**(2) Authority:** To approve and determine awards under IRC § 7623 for individuals who provide information to the IRS relating to the detection of underpayments of tax, or to the detection and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same.

**(3) Delegated to:** Director, Whistleblower Office.

**(4) Redelelegation:** This authority may be redelegated.

(a) in cases where the amount in dispute for purposes of initiating the whistleblower award administrative proceeding provided for in Treas. Reg. § 301.7623-3 is less than \$50,000, to a Whistleblower Office manager, and

(b) in cases where the amount of dispute for purposes of initiating the whistleblower award administrative proceeding provided for in Treas. Ref. § 301.7623-3 is less than \$1,000,000, to a Whistleblower Office Senior Manager.

**(5) Sources of Authority:** IRC § 7623; Treasury Order 150-10

**(6)** To the extent that the authority previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified. Delegation Order 25-7 (Rev. 1), dated July 1, 2008, is obsolete as of September 30, 2014.

**(7) Signed:** John M. Dalrymple, Deputy Commissioner for Services and Enforcement