

Delegation Order 5-4 (Rev. 3)

Effective Date: May 9, 2013

(1) **Federal Tax Lien Certificates**

(2) **Authority:** To sign Notices of Federal Tax Lien.

(3) **Delegated to:** SB/SE GS-9 Revenue Officers; SB/SE GS-9 Offer-in-Compromise Examiners, and GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Individual Taxpayer Advisory Specialists and Field Assistance Group Managers; W&I GS-8 Customer Service Representatives; SB/SE and W&I GS-592/962-6 Collection personnel (except for Lien Processing personnel).

(4) **Redelegation:** This authority may not be redelegated.

(5) **Authority:** To issue notice and opportunity for hearing upon filing of notice of lien.

(6) **Delegated to:** SB/SE Automated Lien System unit managers, GS-9 Revenue Officers, GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Tax Individual Taxpayer Advisory Specialists and Field Assistance Group Managers; W&I GS-8 Customer Service Representatives; SB/SE and W&I GS-592/962-6 Collection personnel (except for Lien Processing personnel).

(7) **Redelegation:** This authority may not be redelegated.

(8) **Authority:** To approve certificates of release of Federal tax lien (Satisfied or Unenforceable).

(9) **Delegated to:** SB/SE GS-9 Revenue Officers, GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Individual Taxpayer Advisory Specialists and Field Assistance Group Managers, Centralized Case Processing Managers and GS 592-8 Lead Tax Examiners (Automated Lien System Units only) in response to lien payoffs.

- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To approve certificates of release of Federal tax lien for accepted Offers-in-Compromise.
- (12) **Delegated to:** SB/SE Revenue Officer Advisor/Reviewers, GS-11 Offer in Compromise Specialists (including managers in campus sites), and SB/SE GS-8 Lead Tax Examiners (in Offer-In-Compromise Monitoring Units) assigned offer-in-compromise cases.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To approve or reject certificates of release of Federal tax lien (Bond accepted).
- (15) **Delegated to:** SB/SE Field Collection Group Managers; SB/SE Insolvency Group Managers and Field Collection Advisory Revenue Officer Advisors/Reviewers.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To approve or reject an administrative appeal under IRC § 6326
- (18) **Delegated to:** SB/SE Field Collection Advisory Group Managers.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To approve or reject a claim for failure to release a lien under IRC § 7432 or for unauthorized collection actions under IRC § 7433
- (21) **Delegated to:** SB/SE Field Collection Advisory Territory Managers.
- (22) **Redelegation:** This authority may not be redelegated.

- (23) **Authority:** To approve and issue certificates of discharge and subordination.
- (24) **Delegated to:** SB/SE Field Collection Advisory Group Managers and Insolvency Group Managers.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To approve and issue certificates of discharge where the Government's interest in the property has no value.
- (27) **Delegated to:** SB/SE Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Authority:** To approve and issue certificates of subordination where the priority of the federal tax lien is not affected.
- (30) **Delegated to:** SB/SE Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Authority:** To approve and issue certificates of nonattachment.
- (33) **Delegated to:** SB/SE Field Collection Advisory Revenue Officer Advisors/Reviewers and Insolvency Group Managers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Authority:** To approve and issue certificates of revocation.

- (36) **Delegated to:** SB/SE Field Collection Advisory Revenue Officer Advisors/Reviewers, SB/SE Insolvency Group Managers, SB/SE GS-9 Revenue Officers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Authority:** To acknowledge receipt of notices of non-judicial sale, to determine the adequacy or inadequacy of a notice of non-judicial sale for property encumbered with a federal tax lien, to reject a notice based on inadequacy, and to approve or reject applications for consent to sale.
- (39) **Delegated to:** SB/SE Field Collection Advisory Group Managers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Authority:** To exercise right of redemption, issue certificate of redemption, issue deeds related to the sale of redeemed property, and to lease redeemed property.
- (42) **Delegated to:** SB/SE Field Collection Advisory Territory Managers.
- (43) **Redelegation:** This authority may not be redelegated.
- (44) **Authority:** To approve the release of right of redemption.
- (45) **Delegated to:** SB/SE Field Collection Advisory Group Managers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (46) **Redelegation:** This authority may not be redelegated.

- (47) **Authority:** To exercise right of redemption without a secured/guaranteed bidder.
- (48) **Delegated to:** SB/SE Field Collection Advisory Director.
- (49) **Redelegation:** This authority may not be redelegated.
- (50) **Authority:** To receive payment in redemption of real property after sale.
- (51) **Delegated to:** SB/SE GS-9 Revenue Officers and GS-12 Property Appraisal and Liquidation Specialists.
- (52) **Redelegation:** This authority may not be redelegated.
- (53) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien.
- (54) **Delegated to:** SB/SE Field Collection Advisory Group Managers and Insolvency Group Managers.
- (55) **Redelegation:** This authority may not be redelegated.
- (56) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien as part of a Collection Due Process Hearing or Equivalent Hearing Determination, or, after the opportunity for dissent, as part of a Collection Appeals Program Decision.
- (57) **Delegated to:** Appeals Team Managers.
- (58) **Redelegation:** This authority may not be redelegated.
- (59) **Authority:** For cases assigned to Field Collection revenue officers, authority to withdraw or reject a request to withdraw, a Notice of Federal Tax Lien in situations where the Notice was filed prematurely or the federal tax lien has already been released.

- (60) **Delegated to:** Field Collection Group Managers.
- (61) **Redelegation:** This authority may not be redelegated.
- (62) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien on Direct Debit Installment Agreements.
- (63) **Delegated to:** Field Collection Revenue Officer Advisor/Reviewers.
- (64) **Redelegation:** This authority may not be redelegated.
- (65) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien after the Federal Tax Lien has been released with the exception of liens that have self-released.
- (66) **Delegated to:** Centralized Lien Operation Managers.
- (67) **Redelegation:** This authority may not be redelegated.
- (68) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien after the Federal Tax Lien has been released.
- (69) **Delegated to:** Field Collection Revenue Officer Advisor/Reviewers.
- (70) **Redelegation:** This authority may not be redelegated.
- (71) **Authority:** To disclose outstanding lien amounts and lien payoff amounts.
- (72) **Delegated to:** SB/SE Centralized Lien Operation Managers for Automated Lien System Units, Revenue Officers, Property Appraisal Liquidation Specialists, GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Individual Taxpayer Advisory Specialists; W&I CAS, Accounts Management, Customer Service Representatives; SB/SE and W&I GS-592/962-5 Collection personnel (GS-7 for Campus Lien Processing personnel).

- (73) **Redelegation:** This authority may not be redelegated.
- (74) **Authority:** To sign and generate lien documents produced by the Automated Lien System approved or issued under the authorities delegated by this order.
- (75) **Delegated to:** Centralized Lien Operation Managers and GS-592-8 Lead Tax Examiners responsible for Automated Lien Systems.
- (76) **Redelegation:** This authority may not be redelegated.
- (77) **Sources Authority:** IRC §§ 6320, 6321, 6323, 6324, 6325, 6326, 6335, 7425, 7432, 7433 and 7506; Treasury Order 150-10.
- (78) This order supersedes Delegation Order 5-4 (Rev. 2). To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (79) **Signed:** Steven T. Miller, Deputy Commissioner for Services and Enforcement