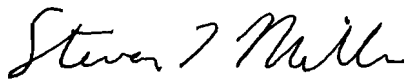


Delegation Order 25-18

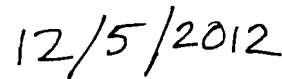
Effective Date: December 5, 2012

1. **Authority to Authorize Students at Low Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice before the Internal Revenue Service**
2. **Authority:** To issue special appearance authorizations under section 10.7(d) of Circular 230 to students at LITCs or STCPs. (An LITC is an organization receiving a federal grant pursuant to IRC § 7526 in which students represent low-income taxpayers in controversies with the IRS. An STCP is a clinical program staffed by students who represent taxpayers before the IRS, but an STCP does not receive a federal grant from the IRS.) This authority will expire, unless explicitly reissued, two years from the effective date.

Note: Nothing in this order shall be construed to supersede the authority of the Director of the Office of Professional Responsibility pursuant to Delegation Order 25-16 (or successor order).
3. **Delegated To:** Director, Low income Taxpayer Clinic Program Office, Taxpayer Advocate Service
4. **Redelegation:** This authority may not be redelegated.
5. **Source of Authority:** 31 CFR 10.7(d).
6. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.



Steven T. Miller,
Acting Commissioner



Date