

Delegation Order Number 7-13 (Rev.1)

Effective Date: November 18, 2013

(1) **Authority to Accept Classification Settlement Program (CSP) Offers and to Execute the Pro Forma Closing Agreements on CSP Issues**

(2) **Authority:** To accept a CSP offer and to execute the pro forma closing agreement, regardless of the amount of liability sought to be compromised.

Note: The proposed CSP Offer, together with the related Form 906 pro forma closing agreement and/or Form 870-AD, Offer of Waiver of Restriction on Assessment and Collection of Deficiency in Tax, must be reviewed to ensure compliance with the CSP procedures prior to finalization.

(3) **Delegated to:** Team Managers (Large Business and International); Examination Group Managers (Small Business/Self-Employed); EO Group Managers (Tax Exempt & Government Entities); EP Group Managers (Tax Exempt & Government Entities); FSLG Group Managers (Tax Exempt & Government Entities), ITG Group Managers (Tax Exempt & Government Entities); GECU Group Managers (Tax Exempt & Government Entities).

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

(5) **Sources of Authority:** IRC § 7121; Treasury Order 150-10.

(6) The authority contained in this order supplements the authority contained in Delegation Order 8-3 as revised.

(7) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Delegation Order No. 7-13.

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