

Delegation Order 8-9 (New)

Effective Date: August 25, 2014

(1) Authority of Appeals to Administer Alternative Dispute Resolution Procedures

(2) Authority: To administer alternative dispute resolution procedures under IRC 7123

(3) Delegated To:

- a) Chief, Appeals
- b) Commissioner, Large Business & International (LB&I) Division
- c) Commissioner, Small Business/Self Employed (SB/SE) Division
- d) Commissioner, Tax Exempt/Government Entities (TE/GE) Division

(4) Redelegation: This authority may be redelegated by the officials specified in this order.

Authority:	Delegated To:
To facilitate, conciliate, and mediate the resolution of disputed issues after unsuccessful settlement negotiations in Appeals in cases that are not docketed in the United States Tax Court under the Post Appeals Mediation procedures set forth in Rev. Proc. 2009-44, 2009-40 IRB 1, or any successor guidance.	<ul style="list-style-type: none">• Appeals Team Case Leaders• Appeals Team Managers• Appeals Officers and Settlement Officers no lower than Grade 12
To facilitate, conciliate, and mediate; or to arrive at a final disposition from the Government's perspective, approve a final settlement, and execute appropriate settlement or closing documents to resolve disputed issues within the LB&I organization that qualify for consideration under the LMSB/Appeals Fast Track Settlement Procedure, Rev. Proc. 2003-40, 2003-1 C.B. 1044, or any successor guidance.	<ul style="list-style-type: none">• Appeals Team Case Leaders• Appeals Team Managers• Appeals Officers no lower than Grade 14
To facilitate, conciliate, and mediate; or to arrive at a final disposition from the Government's perspective, approve a final settlement, and execute appropriate settlement or closing documents to resolve disputed issues within the SB/SE organization that qualify for consideration under the Fast Track Settlement for SBSE Taxpayers procedures set forth in Announcement 2011-5, 2011-4 I.R.B. 430	<ul style="list-style-type: none">• Appeals Team Case Leaders• Appeals Team Managers• Appeals Officers no lower than Grade 12

and News Release IR-2013-88, or any successor guidance.	
Authority:	Delegated To:
To facilitate, conciliate, and mediate; or to arrive at a final disposition from the Government's perspective, approve a final settlement, and execute appropriate settlement or closing documents to resolve disputed issues within the TE/GE organization that qualify for consideration under the Fast Track Settlement for TE/GE Taxpayers procedures set forth in Announcement 2012-34, 2012-36 I.R.B. 334, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers no lower than Grade 12
To facilitate, conciliate, and mediate disputed issues within the SB/SE organization that qualify for consideration under the SB/SE—Appeals Fast Track Mediation Procedure, Rev. Proc. 2003-41, 2003-1 C.B. 1047, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers and Settlement Officers no lower than Grade 12
Redelegation and Sources of Authority	
Redelegation	Sources of Authority
The above authorities may not be redelegated.	<ul style="list-style-type: none"> • IRC 7123 • CFR 301.7701-9 • Treasury Order No. 150-10

(5) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

(6) **Signed:** John A. Koskinen, Commissioner, Internal Revenue