

**Delegation Order 7-6 (Formerly DO-166, Rev. 4)**

**Effective Date: November 8, 2007**

**Prohibited Transactions Exemptions**

**Authority:** To make determinations on individual prohibited transactions exemptions and perform all functions necessary in the administration of IRC § 4975(c)(2).

**Delegated to:** Director, Employee Plans.

**Redelegation:** This authority may not be redelegated.

**Authority:** To make determinations on prohibited transaction exemptions with respect to a class of disqualified persons or transactions and perform all functions necessary in the administration of IRC § 4975(c)(2).

**Delegated to:** Division Commissioner, Tax Exempt and Government Entities.

**Redelegation:** This authority may not be redelegated.

**Source of Authority:** IRC § 4975(c)(2) and Treasury Order 150-10.

To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No 166 (Rev. 4).

Signed: Linda E. Stiff, Acting Commissioner of Internal Revenue