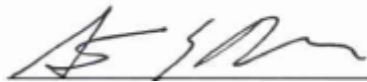


## Delegation Order 20-1 (Rev. 2)

Effective: October 25, 2012

- (1) **Abatement of Interest**
- (2) **Authority:** To abate assessed and unassessed interest attributable to unreasonable error or delay by the IRS.
- (3) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders; Campus Compliance Services Department Managers; Campus Compliance Services Operations Managers; Customer Accounts Services Operations Managers; LB&I Territory Managers; SB/SE Territory Managers; Submission Processing Section Chiefs; TE/GE Area Managers and Field Operations Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To abate assessed and unassessed interest attributable to unreasonable error or delay by the IRS when the amount of interest to be abated does not exceed \$2,500.00.
- (6) **Delegated to:** Campus Compliance Services Team Leaders; Compliance Unit Managers; Customer Accounts Services Team Leaders; LB&I Team Managers; SB/SE Group Managers; Submission Processing Field Branch Managers; TE/GE Group Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To issue notices of final determination not to abate interest.
- (9) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders; Campus Compliance Services Team Leaders; Compliance Unit Managers; Customer Accounts Services Team Leaders; LB&I Team Managers; SB/SE Group Managers; Submission Processing Field Branch Managers; TE/GE Group Managers.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To issue notices of final determination not to abate interest in any instance in which a claim for interest abatement is immediately disallowable because the claim falls outside the scope of the statute.
- (12) **Delegated to:** The assigned interest abatement coordinator.
- (13) **Redelegation:** This authority may not be redelegated.

- (14) **Authority:** To abate interest on erroneous refunds when the taxpayer has not caused the erroneous refund in any way and the amount of the erroneous refund does not exceed \$50,000.
- (15) **Delegated to:** Accounts Management and Field Compliance Services Chiefs; Campus Compliance Services Department Managers; Campus Compliance Services Operations Managers; Customer Accounts Services Operations Managers; Large Business and International (LB&I) Territory Managers; Small Business/Self Employed (SB/SE) Territory Managers; Wage & Investment (W&I) Territory Managers; Submission Processing Section Chiefs; Tax Exempt and Government Entities (TE/GE) Area Managers; TE/GE Managers, Federal State, and Local Government Field Operations; TE/GE Managers, Indian Tribal Governments Field Operations; TE/GE Managers, Tax Exempt Bond Field Operations; and Technical Advisors to Appeals Directors and Appeals Area Directors.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Sources of Authority:** Treasury Order 150-10, IRC § 6404(e); Treas. Reg. § 301.6404-2.
- (18) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 20-1 (Rev. 1) and Delegation Order 30-6.
- (19) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement



Date: 10/25/12