

1.2.52.18
(09-13-2012)

Delegation Order 25-17

(1) Authority to Decide Protests of Enrollment or Designation Denials Under Treasury Department Circular No. 230

(2) **Authority:** To decide protests of denials of applications for enrollment as an enrolled agent or enrolled retirement plan agent or designation as a registered tax return preparer under 31 CFR part 10 (Circular 230).

Note: This authority does not include the authority to decide appeals to the Secretary of the Treasury of disciplinary decisions under Circular 230.

(3) **Delegated To:** Director, Office of Professional Responsibility

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

(5) **Sources of Authority:** 31 USC 330; 31 CFR part 10; General Counsel Order No. 9; and CC Notice 2012-018 (Sept. 2012).

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

(7) **Signed:** Douglas H. Shulman, Commissioner, Internal Revenue