Delegation Order Number 25-10 (Rev. 1)

Effective Date: November 27, 2019

(1) **Payment of Claims for Damages and Attorneys’ Fees Resulting from Violations of the Automatic Stay and Discharge Injunctions of the Bankruptcy Code**

(2) **Authority:** To consider and make recommendations on claims for money damages and attorneys’ fees caused by the Internal Revenue Service’s willful violation of 11 USC §§ 362 and 524 in the administration and enforcement of the Internal Revenue laws.

(3) **Delegated to:** Small Business/Self-Employed (SB/SE) - Specialty Collection - Insolvency Group Managers.

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

(5) **Authority:** To approve, adjust, and pay claims of $1,000 or less for money damages and attorneys’ fees caused by the Internal Revenue Service’s willful violation of 11 USC §§ 362 and 524 in the administration and enforcement of the Internal Revenue laws.

(6) **Delegated to:** Small Business/Self-Employed (SB/SE) - Specialty Collection - Insolvency Territory Managers.

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

(8) **Authority:** To approve, adjust, and pay claims over $1,000 for money damages and attorneys’ fees caused by the Internal Revenue Service’s willful violation of 11 USC §§ 362 and 524 in the administration and enforcement of the Internal Revenue laws. Any claim for more than $1,000 must be referred to SB/SE Division Area Counsel for a legal opinion prior to its final disposition.

(9) **Delegated to:** Small Business/Self-Employed (SB/SE) - Director, Specialty Collection - Insolvency.

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

(11) **Authority:** To reject any claim for money damages and attorneys’ fees caused by the Internal Revenue Service’s willful violation of 11 USC §§ 362 and 524 in the administration and enforcement of the Internal Revenue laws. Any rejected claim, regardless of dollar amount, must be referred to SB/SE Division Area Counsel for a legal opinion prior to its final disposition.
(12) **Delegated to:** Small Business/Self-Employed (SB/SE) - Director, Specialty Collection - Insolvency.

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

(14) **Sources of Authority:** 31 USC § 1304; 11 USC § 362, 11 USC § 524; IRC § 7433, IRC § 7430 and Treasury Order 150-10.

(15) 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. 25-10 dated August 1, 2005.

(16) Signed: J. Don Fort, Acting for Sunita B. Lough, Deputy Commissioner, Services and Enforcement