

Delegation Order 25-7 (Rev. 3), Authority to make determinations under IRC § 7623

Effective: July 14, 2016

- (1) **Authority 1:** To approve and determine awards under IRC § 7623 for individuals who provide information - relating to the detection of underpayments of tax, or to the detection and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same.
- (2) **Delegated to:** Director, Whistleblower Office.
- (3) **Redelegation:** This authority may be redelegated.
 - (a) in cases where the amount in dispute for purposes of initiating the whistleblower award administrative proceeding provided for in Treas. Reg. § 301.7623-3 is less than \$50,000, to a Whistleblower Office manager, and
 - (b) in cases where the amount in dispute for purposes of initiating the whistleblower award administrative proceeding provided for in Treas. Reg. § 301.7623-3 is less than \$1,000,000, to a Whistleblower Office Senior Manager.
- (4) **Authority:** To reject or deny a claim for award under IRC § 7623.
- (5) **Delegated to:** Director, Whistleblower Office.
- (6) **Redelegation:** This authority may be redelegated.
 - (a) in cases where the amount in dispute for purposes of initiating the whistleblower award administrative proceeding provided for in Treas. Reg. § 301.7623-3 is less than \$50,000, to a Whistleblower Office manager,
 - (b) in cases where the amount in dispute for purposes of initiating the whistleblower award administrative proceeding provided for in Treas. Reg. § 301.7623-3 is less than \$1,000,000, to a Whistleblower Office Senior Manager,
 - (c) in cases where the claim is incomplete, to a manager of the Initial Claims Evaluation (ICE) unit of the, and
 - (d) to an employee of the ICE unit in cases where
 - A classification function recommends rejecting a claim because the information is not specific and credible or is speculative.
 - A classification function recommends denying a claim because the adjustment potential is below threshold or the alleged years have a short or expired statute.

- The claim is surveyed by the operating division prior to entering Status 10.
- (7) **Authority to receive, analyze, and assign information pursuant to IRC § 7623**
 - (8) **Authority:** to receive, analyze and assign to the appropriate IRS office information received from any individual described in IRC § 7623(b).
 - (9) **Delegated to:** Director, Whistleblower Office.
 - (10) **Redelegation:** This authority to receive and assign is redelegated to employee of the Initial Claims Evaluation unit.
 - (11) **Sources of Authority:** IRC § 7623; P.L. 109-432, § 406; Treasury Order 150-10
 - (12) To the extent that the authority previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified. Delegation Order 25-7 (Rev. 2), dated October 1, 2014, is obsolete as of July 14, 2016.
 - (13) **Signed:** John M. Dalrymple, Deputy Commissioner for Services and Enforcement.