

Delegation Order 1 – 65

Effective Date: January 5, 2017

- 1) **Certification of Seriously Delinquent Tax Debt Under IRC 7345**
- 2) **Authority:** To certify that an individual has a seriously delinquent tax debt under IRC § 7345.
- 3) **Delegated to:** Deputy Commissioner for Services and Enforcement and Commissioner, Small Business/Self-Employed Division.
- 4) **Redelegation:** This authority may not be redelegated.
- 5) **Authority:** To reverse the certification that an individual has a seriously delinquent tax debt.
- 6) **Delegated to:** Deputy Commissioner for Services and Enforcement and Commissioner, Small Business/Self-Employed Division.
- 7) **Redelegation:** This authority may not be redelegated.
- 8) **Source of Authority:** IRC 7345.
- 9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- 10) **Signed:** John M. Dalrymple, Deputy Commissioner, Services and Enforcement