

Partial Update to IRM 1.2.2.11.2, Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents (2/13/2020).

This partial update addition to Delegation Order 11-2 pertains only to disclosures made under the authority of IRC 6103(f)(4) and IRC 6103(i)(8).

(1) Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents

(2) Authority: To permit the disclosure of returns and return information and to permit testimony or the production of documents under the authority vested in the Commissioner of Internal Revenue and the Chief Counsel to act in matters officially before their respective functions.

Note: The authority to disclose does not require that the approving official transmit the information. Assuming that the proper official under this order has approved the disclosure, through either a separate written agreement or on a case-by-case basis, the transmittal can be made by appropriate staff of the office involved. Under both procedures, the authorizing official's approval should be documented in writing.

(3) Delegated to: Officers and employees identified in the reference chart located in Exhibit 1.2.2-1 and Exhibit 1.2.2-2 (previously Exhibit 1.2.49-1 and Exhibit 1.2.49-2).

Note: The delegated officials identified in Exhibits 1.2.2-1 and 1.2.2-2 specific for disclosures authorized under IRC 6103(f)(4) and IRC 6103(i)(8) are shown on Table 1.

(4) Redelegation: This authority pertaining to disclosures authorized under IRC 6103(f)(4) and IRC 6103(i)(8) may not be redelegated.

(5) Source of Authority: IRC Section 6103, Treasury Order 150-10, Treasury Order 101-05 and Treasury General Counsel Order No. 4.

(6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 11-2 (Rev 3).

(7) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support

Table 1

Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments
6103(f)(4)	Authority to release or withhold returns and return information to agents of Congressional committees upon written request	<ul style="list-style-type: none"> • National Taxpayer Advocate • Director, Legislative Affairs • Chief, Research, Applied Analytics and Statistics • Director, Governmental Liaison, Disclosure and Safeguards • Associate Director, Disclosure • Chief Risk Officer • Director, Enterprise Audit Management 	May not be redelegated	
6103(i)(8)	Authority to release returns and return information to the Government Accountability Office (GAO) upon written request by the Comptroller General	<ul style="list-style-type: none"> • Chief, Director, Governmental Liaison, Disclosure and Safeguards • Associate Director, Disclosure • Chief Risk Officer • Director, Enterprise Audit Management 	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)