

Delegation Order 11-5 (Rev. 1)

Effective: December 15, 2011

(1) **Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents**

- (2) **Authority:** To affix the official seal of the Internal Revenue Service to any certificate or attestation required to be made in authentication of originals and copies of books, records, papers, writings, and documents of the Internal Revenue Service in the custody of the Commissioner, Internal Revenue, for all purposes, except as noted below.

Note: This authority does not extend to:

1. Affixing the seal to material to be published in the Federal Register; and
 2. Certifying material in any case in which originals or copies of books, records, papers, writings, and documents of the Internal Revenue Service may be furnished to applicants only by the Commissioner pursuant to Executive Order, Treasury Decision, or the Statement of Procedural Rules.
- (3) **Delegated to:** Division Commissioners; Chiefs; Directors reporting to the Commissioner or Deputy Commissioner; National Taxpayer Advocate; Deputy Associate Chief Information Officer; Special Agents in Charge; Supervisory Investigative Analysts; Field Directors, Submission Processing; Directors, Campus Compliance Operations; SB/SE Technical Services Group Managers; SB/SE Advisory Group Managers; SB/SE Insolvency Group Managers; Chief, Disclosure; Disclosure Managers; Supervisory Peripheral Equipment Operator, GLD; Disclosure Specialists and technical staff of the Chief, Disclosure; and supervisory personnel assigned duties requiring the affixing of an official seal.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.7701-9; 26 CFR 301.7514-1 and 26 CFR 301.7622-1; Treasury Directive (TD) 12-51, TD 73-04, and TD 80-05; and Treasury Order 150-10.
- (6) 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 11-5.
- (7) Signed, Beth Tucker, Deputy Commissioner for Operations Support.