

Delegation Order 20-1 (Rev. 1)

Effective: May 11, 2012

- (1) **Abate Interest Attributable to Unreasonable Error or Delay by the IRS**
- (2) **Authority:** To abate assessed and unassessed interest attributable to unreasonable error or delay by the IRS.
- (3) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders; Campus Compliance Services Department Managers; Campus Compliance Services Operations Managers; Customer Accounts Services Operations Managers; Large Business and International (LB&I) Territory Managers; Small Business/Self Employed (SB/SE) Territory Managers; Submission Processing Section Chiefs; Tax Exempt and Government Entities (TE/GE) Area Managers and Field Operations Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To abate assessed and unassessed interest attributable to unreasonable error or delay by the IRS when the amount of interest to be abated does not exceed \$2,500.00.
- (6) **Delegated to:** Campus Compliance Services Team Leaders; Compliance Unit Managers; Customer Accounts Services Team Leaders; LB&I Team Managers; SB/SE Group Managers; Submission Processing Field Branch Managers; TE/GE Group Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To issue notices of final determination not to abate interest.
- (9) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders; Campus Compliance Services Team Leaders; Compliance Unit Managers; Customer Accounts Services Team Leaders; LB&I Team Managers; SB/SE Group Managers; Submission Processing Field Branch Managers; TE/GE Group Managers.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To issue notices of final determination not to abate interest in any instance in which an IRC § 6404(e)(1) claim for interest abatement is immediately disallowable because the claim falls outside the scope of the statute.
- (12) **Delegated to:** The assigned interest abatement coordinator.
- (13) **Redelegation:** This authority may not be redelegated.

- (14) **Sources of Authority:** Treasury Order 150-10, IRC § 6404(e)(1); Treas. Reg. § 301.6404-2.
- (15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 20-1.
- (16) Signed: Steven T. Miller Deputy Commissioner for Services and Enforcement