

Delegation Order 25-18 (Rev. 2)

Effective: September 9, 2015

1. Title: Authority to Authorize Students and Law Graduates at Low Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice Before the Internal Revenue Service (IRS).

2. Authority: To issue special appearance authorizations under section 10.7(d) of Circular 230 to students and law graduates at LITCs or STCPs who work under the direct supervision of an individual authorized to practice before the IRS. This authority will expire, unless explicitly reissued, five years from October 14, 2014.

Note: Nothing in this order shall be construed to supersede the authority of the Director of the Office of Professional Responsibility pursuant to Delegation Order 25-16 (Rev. 1) (or successor order).

3. Definitions: For purposes of this delegation order, the following definitions apply:

- a. **LITC:** An organization receiving a federal grant from the IRS pursuant to IRC § 7526.
- b. **STCP:** A clinical program staffed by students who represent taxpayers before the IRS, but an STCP does not receive a federal grant from the IRS.
- c. **Student:** An individual enrolled in an accredited law, business, or accounting school.
- d. **Law graduate:** An individual who has graduated from law school but it has been one (1) year or less since graduation and such individual has not yet been admitted to the bar of any state, territory, or possession of the United States, including a Commonwealth or the District of Columbia. An individual who has taken a bar examination during that one year period and been unsuccessful, or who has applied for admission to a bar during that one year period but has been denied admission for any reason, is not a law graduate.

4. Delegated To: Director, Low Income Taxpayer Clinic Program Office, Taxpayer Advocate Service.

5. Redelelegation: This authority may not be redelegated.

6. Source Of Authority: 31 CFR 10.7(d).

7. This order supersedes Delegation Order 25-18 (Rev. 1). To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

8. Signed: John A. Koskinen, Commissioner of Internal Revenue