

Delegation Order 4-12 (Rev. 3)

Effective: September 7, 2016

- (1) **Authority to Act as “Competent Authority” or “Taxation Authority” Under Certain International Agreements, Authorize the Disclosure of Tax Information Under Mutual Legal Assistance Treaties, and Disclose Certain Tax Convention Information**
- (2) **Authority:** To act as "competent authority" or "taxation authority" for all matters encompassed by the tax treaties, tax information exchange agreements, and Foreign Account Tax Compliance Act (FATCA) intergovernmental agreements of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States and to apply and to interpret such treaties and agreements, but in matters of interpretation to act only with the concurrence of the Associate Chief Counsel (International).
- (3) **Delegated to:** Commissioner, Large Business & International (LB&I).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To perform any function that the Commissioner, LB&I may perform as "competent authority" or "taxation authority" under this delegation order.
- (6) **Delegated to:** Deputy Commissioner, LB&I; Assistant Deputy Commissioner (International); and Director, Treaty and Transfer Pricing Operations.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To sign on behalf of the Commissioner, LB&I agreements, including competent authority arrangements and competent authority agreements, between the Competent Authority of the United States and the competent authority of another country or a U.S. territory entered into under the tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States.
- (9) **Delegated to:** Assistant Deputy Commissioner (International).
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To act as “competent authority” or “taxation authority” under the tax treaties of the United States and tax coordination agreements and tax

implementation agreements with the territories of the United States with respect to advance pricing agreements.

- (12) **Delegated to:** Director, Advance Pricing and Mutual Agreement.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To act as “competent authority” or “taxation authority” under the tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States with respect to specific applications of such treaties and agreements, including signing mutual and other agreements on behalf of the Commissioner, LB&I, except as otherwise specifically delegated in this delegation order.
- (15) **Delegated to:** Director, Advance Pricing and Mutual Agreement and Director, Treaty Administration, for cases and issues under their jurisdiction.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To authorize the transmittal of, and request for, information in accordance with the exchange-of-information provisions of tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States and to sign on behalf of the Commissioner, LB&I with respect to matters arising under such provisions.
- (18) **Delegated to:** Director, Treaty Administration; Program Manager, Exchange of Information; Program Manager, Automatic Exchange of Information; and Program Manager, Assistant Deputy Commissioner (International) and Joint International Taskforce on Shared Intelligence and Collaboration, for cases and issues under their jurisdiction.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To authorize the transmittal of, and request for, routine information in accordance with the exchange-of-information provisions of tax treaties and tax information exchange agreements of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States and to sign on behalf of the Commissioner, LB&I with respect to such transmittal or request.
- (21) **Delegated to:** Frontline managers, Exchange of Information.
- (22) **Redelegation:** This authority may not be redelegated.

- (23) **Authority:** To disclose information, including returns and return information to which section 6103(k)(4) of the Internal Revenue Code (IRC) applies, to a competent authority of a foreign or U.S. territory government in accordance with the exchange-of-information provisions of tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States, and tax coordination agreements and tax implementation agreements with the territories of the United States.
- (24) **Delegated to:** IRS officials and employees assigned to the office of Treaty Administration, the office of Advance Pricing and Mutual Agreement, and the office of Assistant Deputy Commissioner (International), to the extent necessary to perform their official duties.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To authorize the processing of requests for mutual collection assistance initiated or received by the Internal Revenue Service in accordance with the appropriate assistance provisions of tax treaties of the United States, and to sign on behalf of the Commissioner, LB&I with respect to matters arising under such provisions.
- (27) **Delegated to:** Frontline managers, Exchange of Information.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Authority:** To authorize the transmittal of returns and return information to the United States Department of Justice for the disclosure of such returns and return information to a foreign central authority in accordance with the terms and conditions of a mutual legal assistance treaty or agreement between the foreign country and the United States relating to the exchange of tax information, such disclosures to be authorized only with the concurrence of the Associate Chief Counsel (International), and to sign on behalf of the Commissioner, LB&I with respect to matters arising under such provisions.
- (30) **Delegated to:** Director, Treaty Administration.
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Authority:** To disclose tax convention information as defined in IRC section 6105 not relating to a particular taxpayer if, after consultation with each other party to the tax convention, it is determined that such disclosure would not impair tax administration as provided by IRC section 6105(b)(4), but if such tax convention information relates to pending litigation, such disclosure will be made only with the concurrence of the Associate Chief Counsel (International).
- (33) **Delegated to:** Assistant Deputy Commissioner (International).

(34) **Redelegation:** This authority may not be redelegated.

(35) **Authority:**

- a. To disclose tax convention information that may be related to a terrorist incident, threat, or activity to the extent necessary to apprise the head of the appropriate Federal law enforcement agency responsible for investigating or responding to such terrorist incident, threat, or activity, consistent with the requirements of IRC section 6103(i)(3)(C);
- b. To disclose, upon written request meeting the requirements of IRC section 6103(i)(7)(A)(iii), tax convention information to officers and employees of any Federal law enforcement agency who are personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity; and
- c. To disclose, upon written request meeting the requirements of IRC section 6103(i)(7)(B)(ii), tax convention information to officers or employees of the Department of Justice, the Department of the Treasury, or other Federal intelligence agencies who are personally and directly engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity.

Where the tax convention information is provided by a foreign government, disclosure under (a), (b), or (c) shall be made only with the written consent of the foreign government.

(36) **Delegated to:** Commissioner, LB&I.

(37) **Redelegation:** This authority may not be redelegated.

(38) **Sources of Authority:** Treasury Order 150-10, IRC section 6103(k)(4), and IRC section 6105.

(39) 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 4-12 (Rev. 2). Additionally, to the extent that Delegation Order 11-6 and the August 25, 2004, Commissioner Memorandum on Designation to Act as "Competent Authority" Under Tax Treaties for the Joint International Tax Shelter Information Center (JITSIC) are not obsolete, this order obsoletes and supersedes those documents.

(40) **Signed:** John M. Dalrymple, Deputy Commissioner, Services and Enforcement