

Delegation Order 7-1 (Rev. 1) (formerly DO-7-1a)

Effective: October 12, 2018

- (1) Issuance of Determination Letters relating to Employee Plans**
- (2) Authority:** To issue favorable determination letters and, where the facts so indicate, notices of proposed adverse determination in accordance with the currently applicable revenue procedure that sets forth the procedures of the various offices of the Internal Revenue Service for issuing determination letters on the qualified status of pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans (ESOPs) under sections 401, 403(a), 409 and 4975(e)(7) of the Internal Revenue Code of 1986, and the status for exemption of any related trusts or custodial accounts under section 501(a), provided that the determination does not involve application of section 502 (feeder organizations) or section 511 (unrelated business income).
- (3) Delegated to:** TE/GE Director, Employee Plans.
- (4) Redelegation:** This authority may be redelegated no lower than to Internal Revenue Agent, GS-5, or Tax Law Specialist, GS-11.
- (5) Authority:** To issue final adverse determination letters, provided that: (1) with respect to the notice of proposed adverse determination, the U.S. Tax Court has not issued a contrary judgment under the declaratory judgment procedure described in section 7476 of the Code, (2) technical advice has not been received indicating that a final adverse determination letter should not be issued, and (3) if the TE/GE Division Commissioner has required pre-issuance review of final adverse determination letters, such issuance has been approved.
- (6) Delegated to:** TE/GE Director, Employee Plans.
- (7) Redelegation:** This authority may be redelegated no lower than to Manager, EP Technical; Manager, EP Examinations Mandatory Review; Manager, EP Determinations Quality Assurance; and EP Area Managers.
- (8) Authority:** To issue final adverse determination letters on appeals from proposed adverse determination letters, provided that, if the TE/GE Division Commissioner has required pre-issuance review of final adverse determination letters, such issuance has been approved.
- (9) Delegated to:** Manager, EP Examinations Mandatory Review; Manager, EP Determinations Quality Assurance; EP Area Managers; Directors, Appeals Operating Units; Appeals Area Directors; and Appeals Team Managers.

- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** With the concurrence of the Chief Counsel, to require pre-issuance review by Counsel, of final adverse determination letters covered by section 7476(a) of the Code.
- (12) **Delegated to:** TE/GE Division Commissioner.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Source of Authority:** Treasury Order 150-10
- (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 7-1a dated September 29, 1997.
- (16) **Signed:** Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement