

Delegation Order 7-2 (Rev.1)

Effective: October 12, 2018

(1) Authority to Issue Exempt Organization Determination Letters

(2) **Authority:** To issue determination letters based on the provisions of the Code, Regulations, Treasury decisions, or on a ruling, opinion, or court decision and pertaining to the following:

- a. The exempt status of organizations under section 501(a) (other than under section 401 (a)) and 521 except in the case of an organization under the jurisdiction of Appeals as explained in this delegation order.
- b. An organization's status under section 507, 508, 509, 4940(d)(2), 4942(g)(2), 4942(j)(3), 4945(f), 4945(g), 4947, 4948, 6033 and eligibility to receive deductible contributions under sections 170(c)(2) through 170(c)(5).
- c. Withholding of information from public inspection under section 6104(a)(1)(D).

(3) **Delegated to:** Director, Exempt Organizations Ruling and Agreements.

(4) **Redelegation:** This authority may be redelegated no lower than to Exempt Organizations Specialist, Grade-11.

(5) **Authority:** To issue revocations of rulings or determination letters or letters determining that an organization does not qualify for exemption for an audited tax year and reclassifications of foundation status, in accordance with currently applicable appeal procedures. The TE/GE Division Commissioner with the concurrence of the Office of TEGE Division Counsel, is authorized to require pre-issuance review, by Counsel, of final adverse determination letters.

(6) **Delegated to:** Director, Exempt Organizations Examinations.

(7) **Redelegation:** This authority may be redelegated no lower than the EO Examinations Area Managers and Grade 12 Reviewers.

(8) **Authority:** To determine that any trust described in section 501(c)(17) or 501(c)(18) has engaged in a prohibited transaction and to notify such entity in writing of the revocation of exemption.

(9) **Delegated to:** Director, Exempt Organizations Examinations.

(10) **Redelegation:** This authority may be redelegated no lower than EO Examinations Area Managers and Grade 12 Reviewers.

(11) **Authority:** To determine the requalification for exemption after the trust establishes that it will not knowingly again engage in a prohibited transaction and that it also satisfies all other requirements under section 501(c)(17) or 501(c)(18).

(12) **Delegated to:** Director, Exempt Organizations Rulings and Agreements.

(13) **Redelegation:** This authority may be redelegated no lower than to Exempt Organizations Specialist, Grade-11.

(14) **Authority:** To issue final determination letters to organizations that have appealed proposed adverse determinations and proposed revocations issued by the EO Director and/or managers under this delegation order.

(15) **Delegated to:** Directors, Appeals Operating Units, Appeals Area Directors, Appeals Team Managers and Appeals Team Case Leaders.

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

(17) **Source of Authority:** Treasury Order 150–10.

(18) To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 7-2, dated September 5, 1997.

(19) **Signed:** Kirsten Wielobob, Deputy Commissioner for Services and Enforcement