Delegation Order 7-2 (Rev. 2)

Effective: April 6, 2020

(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.

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 (EO) Ruling and Agreements.

(4) Redelegation: This authority may be redelegated no lower than to EO Specialist, Grade–11.

(5) 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.

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

(7) Redelegation: This authority may not be redelegated.


(9) 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, (Rev. 1) dated October 12, 2018.

(10) Signed: Sunita B. Lough, Deputy Commissioner for Services and Enforcement