



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 1-65 (Rev 1.), Certification of Seriously Delinquent Tax Debt Under IRC 7345

(1) Certification of Seriously Delinquent Tax Debt Under IRC 7345

(2) Authority: To certify that an individual has a seriously delinquent tax debt under IRC 7345.

(3) Delegated to: Chief Tax Compliance Officer and Commissioner, Small Business/Self-Employed Division.

(4) Redelelegation: This authority may not be redelegated.

(5) Authority: To reverse the certification that an individual has a seriously delinquent tax debt.

(6) Delegated to: Chief Tax Compliance Officer and Commissioner, Small Business/Self-Employed Division.

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

(8) Source of Authority: IRC 7345.

(9) 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 1-65, dated January 5, 2017.

(10) Signed: Daniel I. Werfel Digitally signed by Daniel I. Werfel
Date: 2024.04.08 18:33:42 -04'00'

Daniel I. Werfel, Commissioner