



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 5-4 (Rev. 4), Federal Tax Lien Certificates

1) **Federal Tax Lien Certificates**

2) **Authority 1:** To sign Notices of Federal Tax Lien.

3) **Delegated to:**

NOTE: Throughout this delegation order, references to “GS-9 Revenue Officers” presume the employee has completed new hire, probationary training.

- **SB/SE Collection** - GS-9 Revenue Officers; GS-9 Offer-in-Compromise Examiners; GS-9 Bankruptcy Specialists; and GS-592/962-6 Collection personnel (except for Centralized Lien Operation (CLO) personnel).
- **TS** - GS-9 Individual Taxpayer Advisory Specialists and Field Assistance Group Managers; GS-8 Customer Service Representatives; and GS-592/962-6 Collection personnel.

4) **Redelegation:** This authority may not be redelegated.

5) **Authority 2:** To issue notice and opportunity for hearing upon filing of notice of lien.

6) **Delegated to:**

- **SB/SE Collection** - GS-9 Revenue Officers; GS-9 Offer-in-Compromise Examiners; GS-9 Bankruptcy Specialists; CLO unit managers; and GS-592/962-6 Collection personnel (except for CLO personnel).
- **TS** - GS-9 Tax Individual Taxpayer Advisory Specialists and Field Assistance Group Managers, GS-8 Customer Service Representatives; GS-592/962-6 Collection personnel.

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

8) **Authority 3:** To approve certificates of release of Federal tax lien (Satisfied or Unenforceable).

9) **Delegated to:**

- **SB/SE Collection** - GS-9 Revenue Officers; GS-9 Offer-in-Compromise Examiners; GS-9 Bankruptcy Specialists; CLO unit managers, and GS

592-8 Lead Tax Examiners (CLO only) in response to lien payoffs.

- **TS** - GS-9 Tax Individual Taxpayer Advisory Specialists and Field Assistance Group Managers.

10) **Redelegation**: This authority may not be redelegated.

11) **Authority 4**: To approve certificates of release of Federal tax lien for accepted Offers-in-Compromise.

12) **Delegated to**:

- **SB/SE Collection** - Civil Enforcement Advice and Support Operation (CEASO) Revenue Officer Advisors; GS-11 Offer in Compromise Specialists (including managers in campus sites); and GS-8 Lead Tax Examiners (in Offer-In-Compromise Monitoring Units) assigned offer-in-compromise cases.

13) **Redelegation**: This authority may not be redelegated.

14) **Authority 5**: To approve or reject requests for certificates of release of Federal tax lien (Bond accepted).

15) **Delegated to**:

- **SB/SE Collection** – Revenue Officer Group Managers; Insolvency Group Managers; and CEASO Revenue Officer Advisors.

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

17) **Authority 6**: To approve or reject an administrative appeal under IRC 6326.

18) **Delegated to**:

- **SB/SE Collection** - CEASO Advisory Group Managers.

19) **Redelegation**: This authority may not be redelegated.

20) **Authority 7**: To reject a claim for failure to release a lien under IRC 7432, to reject a claim for unauthorized collection actions under IRC 7433 (a-d) or IRC 7426(h), and to consider and make recommendations on claims for money damages caused by the Internal Revenue Service's willful violation of IRC 7426(h), IRC 7432, and IRC 7433(a-d).

21) **Delegated to**:

- **SB/SE Collection** – CEASO Territory Manager.

22) **Redelegation**: This authority may not be redelegated.

- 23) **Authority 8:** To approve or reject a claim for failure to release a lien under IRC 7432, to approve or reject a claim for unauthorized collection actions under IRC 7433 (a-d) or IRC 7426(h), and to authorize payment on claims for money damages caused by the Internal Revenue Service's willful violation of IRC 7426(h), IRC 7432, and IRC 7433(a-d).
- 24) **Delegated to:**
- **SB/SE Collection** – Director, CEASO.
- 25) **Redelegation:** This authority may not be redelegated.
- 26) **Authority 9:** To approve and issue or reject requests for certificates of discharge and subordination.
- 27) **Delegated to:**
- **SB/SE Collection** - CEASO Advisory Group Managers and Insolvency Group Managers.
- 28) **Redelegation:** This authority may not be redelegated.
- 29) **Authority 10:** To approve and issue or reject requests for certificates of nonattachment.
- 30) **Delegated to:**
- **SB/SE Collection** - CEASO Revenue Officer Advisors; Insolvency Group Managers; and CLO Group Managers for Field Office Resource Team (FORT) Units.
- 31) **Redelegation:** This authority may not be redelegated.
- 32) **Authority 11:** To approve and issue or reject requests for certificates of revocation of lien releases.
- 33) **Delegated to:**
- **SB/SE Collection** - GS-9 Revenue Officers; GS-11 Offer in Compromise Specialists (including managers in campus sites); GS-8 Lead Tax Examiners (in Offer-In-Compromise monitoring units); Insolvency Group Managers; and CLO Group Managers.
- 34) **Redelegation:** This authority may not be redelegated.
- 35) **Authority 12:** To approve and issue or reject requests for certificates of revocation of nonattachment.
- 36) **Delegated to:**
- **SB/SE Collection** - CEASO Revenue Officer Advisors; Insolvency Group Managers; and CLO Group Managers for Field Office Resource Team (FORT) Units.

- 37) **Redelegation:** This authority may not be redelegated.
- 38) **Authority 13:** To acknowledge receipt of notices of non-judicial sale, to determine the adequacy or inadequacy of a notice of non-judicial sale for property encumbered with a federal tax lien, to reject a notice based on inadequacy, and to approve or reject applications for consent to sale.
- 39) **Delegated to:**
- **SB/SE Collection** - CEASO Advisory Group Managers and CLO FORT Group Managers.
- 40) **Redelegation:** This authority may not be redelegated.
- 41) **Authority 14:** To exercise right of redemption, issue certificate of redemption, issue deeds related to redeemed property, and to lease redeemed property.
- 42) **Delegated to:**
- **SB/SE Collection** - CEASO Advisory Territory Managers.
- 43) **Redelegation:** This authority may not be redelegated.
- 44) **Authority 15:** To approve or reject requests for the release of right of redemption.
- 45) **Delegated to:**
- **SB/SE Collection** - CEASO Advisory Group Managers.
- 46) **Redelegation:** This authority may not be redelegated.
- 47) **Authority 16:** To exercise right of redemption without a secured/guaranteed bidder.
- 48) **Delegated to:**
- **SB/SE Collection** - CEASO Director.
- 49) **Redelegation:** This authority may not be redelegated.
- 50) **Authority 17:** To receive payment in redemption of real property after sale.
- 51) **Delegated to:**
- **SB/SE Collection** - GS-9 Revenue Officers and GS-12 Property Appraisal and Liquidation Specialists.
- 52) **Redelegation:** This authority may not be redelegated.
- 53) **Authority 18:** To approve and withdraw or reject a request to withdraw a Notice of Federal Tax Lien.

54) **Delegated to:**

- **SB/SE Collection** - CEASO Advisory Group Managers and Insolvency Group Managers.

55) **Redelegation:** This authority may not be redelegated.

56) **Authority 19:** To approve and withdraw or reject a request to withdraw a Notice of Federal Tax Lien as part of a Collection Due Process Hearing or Equivalent Hearing Determination, or, after the opportunity for dissent, as part of a Collection Appeals Program Decision.

57) **Delegated to:**

- **Appeals** - Team Managers.

58) **Redelegation:** This authority may not be redelegated.

59) **Authority 20:** For cases assigned to Field Collection revenue officers, authority to approve and withdraw or reject a request to withdraw, a Notice of Federal Tax Lien in situations where the Notice was filed prematurely, or the federal tax lien has already been released.

60) **Delegated to:**

- **SB/SE Collection** – Revenue Officer Group Managers.

61) **Redelegation:** This authority may not be redelegated.

62) **Authority 21:** To approve and withdraw or reject a request to withdraw a Notice of Federal Tax Lien on Direct Debit Installment Agreements.

63) **Delegated to:**

- **SB/SE Collection** - CEASO Revenue Officer Advisors.

64) **Redelegation:** This authority may not be redelegated.

65) **Authority 22:** To approve and withdraw or reject a request to withdraw a Notice of Federal Tax Lien after the Federal Tax Lien has been released with the exception of liens that have self-released.

66) **Delegated to:**

- **SB/SE Collection** - CLO Managers.

67) **Redelegation:** This authority may not be redelegated.

68) **Authority 23:** To approve and withdraw or reject a request to withdraw a Notice of Federal Tax Lien after the Federal Tax Lien has been released.

69) **Delegated to:**

- **SB/SE Collection** - CEASO Revenue Officer Advisors.

70) **Redelegation:** This authority may not be redelegated.

71) **Authority 24:** To disclose outstanding lien amounts and lien payoff amounts.

72) **Delegated to:**

- **SB/SE Collection** – Revenue Officers; Property Appraisal Liquidation Specialists; GS-9 Bankruptcy Specialists; CLO Managers; and GS-592-962-5 Collection personnel (GS-7 for CLO personnel).
- **TS** - GS-9 Individual Taxpayer Advisory Specialists; Accounts Management, CAS, Accounts Management, Customer Service Representatives; GS-592/962-5 Collection personnel.

73) **Redelegation:** This authority may not be redelegated.

74) **Authority 25:** To sign and generate lien documents produced by the Automated Lien System approved or issued under the authorities delegated by this order.

75) **Delegated to:**

- **SB/SE Collection** - CLO Managers and CLO GS-592-8 Lead Tax Examiners.

76) **Redelegation:** This authority may not be redelegated.

77) **Authority 26:** To sign Notices of Federal Estate Tax Lien.

78) **Delegated to:**

- **SB/SE Collection** - GS 11 CEASO Revenue Officer Advisors, Estate Tax Lien Advisors.

79) **Redelegation:** This authority may not be redelegated.

80) **Authority 27 :** To approve certificates of release of Federal estate tax lien.

81) **Delegated to:**

- **SB/SE Collection** - GS 11 CEASO Revenue Officer Advisors, Estate Tax Lien Advisors.

82) **Redelegation:** This authority may not be redelegated.

83) **Authority 28:** To approve or reject requests for certificates of discharge for property subject to the federal estate tax lien.

84) **Delegated to:**

- **SB/SE Collection** - CEASO Estate Tax Lien Group Managers and CEASO Advisory Group Managers.

85) **Redelegation:** This authority may not be redelegated.

86) **Authority 29:** To approve or reject requests for certificates of subordination of federal estate tax lien.

87) **Delegated to:**

- **SB/SE Collection** - CEASO Estate Tax Lien Group Managers and CEASO Advisory Group Manager.

88) **Redelegation:** This authority may not be redelegated.

89) **Sources Authority:** IRC 6320, 6321, 6322, 6323, 6324, 6325, 6326, 6335, 7425, 7426, 7430, 7432, 7433 and 7506; Treasury Order 150-10.

90) This order supersedes Delegation Order 5-4 (Rev. 3), dated May 09, 2013. To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

91) Signed: /s/ Douglas W. O'Donnell, Deputy Commissioner of Internal Revenue