



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.2.2

MARCH 11, 2024

EFFECTIVE DATE

(03-11-2024)

PURPOSE

- (1) This transmits revised IRM 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority.

MATERIAL CHANGES

- (1) Updated IRM 1.2.2.2 - Delegations of Authority for Organization, Finance and Management Activities:
 - a. IRM 1.2.2.2.3 - Delegation Order 1-3 (Rev. 2), Authorization of Employee Relocation Allowances and Approval of Relocation Reimbursements, made editorial change to paragraph 6 by updating "Associate CFO for Financial Management" to "Senior Associate CFO for Financial Management."
 - b. IRM 1.2.2.2.10 - Delegation Order 1-11 (Rev. 1), Signing Reports on Budget Status Required by Office of Management and Budget Circular A-11, made editorial change to paragraph 3 by updating "Associate CFO for Financial Management" to "Senior Associate CFO for Financial Management."
 - c. IRM 1.2.2.2.13 - Delegation Order 1-15 (Rev. 4), Waiving Claims Against Current or Former Employees for Erroneous Payments, made editorial changes to paragraph 6 by updating "director, Policy and Compliance," to "director, Policy and Audits."
 - d. IRM 1.2.2.2.14 - Delegation Order 1-16 (Rev. 2), Agency Collection Action, made editorial change to paragraphs 2, 5, and 23 by updating "Deputy Associate CFO for Administrative Financial Management," to "Associate CFO for Corporate Accounting."
 - e. IRM 1.2.2.2.16 - Delegation Order 1-18 (Rev. 2), Settlement of Accounts and Relief of Accountable Officers - Administrative Accounts, made editorial changes to paragraphs 3 and 6 by updating "Deputy Associate CFO for Administrative Financial Management," to "Associate CFO for Corporate Accounting."
 - f. IRM 1.2.2.2.32 - Delegation Order 1-41 (Rev. 1), Designation of Officers and Employees as Authorized Certifying Officers, made editorial change to paragraph 3 by updating "deputy associate CFO for Administrative Financial Management and deputy associate CFO for Custodial Financial Management," to "Associate CFO for Corporate Accounting and Associate CFO for Revenue Financial Accounting."
 - g. IRM 1.2.2.2.48 - Delegation Order 1-64 (New), Authority to Approve or Deny a Contractor's Request for a Deferment of Collections or Installment Payments, made editorial changes to paragraph 3 and 6 by updating "Associate Chief Financial Officer for Financial Management," to "Senior Associate Chief Financial Officer for Financial Management."
- (2) Updated IRM 1.2.2.3 - Delegations of Authority for Information Technology Activities:
 - a. IRM 1.2.2.3.1 - Delegation Order 2-1 (Rev. 2), Authority to Govern all Areas Related to Information Technology
- (3) Updated IRM 1.2.2.7 - Delegations of Authority for Human Resources Management Activities
 - a. IRM 1.2.2.7.19 - Delegation Order 6-33 (New), Authority to Administer Position Management Oversight in the Internal Revenue Service

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority with a revision date of August 8, 2023.

AUDIENCE

All Divisions and Functions

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Servicewide Delegations of Authority

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 - 1.2.2.12.5 Delegation Order 11-5, (Rev. 2), Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents
 - 1.2.2.12.6 Delegation Order 11-7 (New), Authority for Initial Determinations with Respect to Written Requests for Records Pursuant to 5 USC 552, Freedom of Information Act
 - 1.2.2.12.7 Delegation Order 11-8 (New), Authority for Initial Determinations with Respect to Requests for Records Pursuant to 5 USC 552a, Privacy Act
 - 1.2.2.13 Delegations of Authority for Taxpayer Advocate Service Activities
 - 1.2.2.13.1 Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders
 - 1.2.2.13.2 Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions
 - 1.2.2.13.2.1 Delegation Order TAS 13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions
 - 1.2.2.13.3 Delegation Order 13-3 (formerly DO-250, Rev. 1), Authority to Issue Taxpayer Advocate Directives
 - 1.2.2.13.4 Delegation Order 13-4 (New), Authority of Taxpayer Advocate Service Employees to Perform Certain Submission Processing Functions Related to Error Code 190, Affordable Care Act (ACA)
 - 1.2.2.14 Delegations of Authority for Penalties and Interest Activities
 - 1.2.2.14.1 Delegation Order 20-1, (Rev. 2, formerly DO-228, (Rev. 3), Abatement of Interest
 - 1.2.2.14.2 Delegation Order 20-2 (New), Approve Suspension of Interest on Certain Listed and Reportable Transactions Where Taxpayer Acted Reasonably and in Good Faith
 - 1.2.2.15 Delegations of Authority for Special Topics Activities
 - 1.2.2.15.1 Delegation Order 25-1 (Rev. 1), Summonses, Oaths, Certifications, and Related Functions
 - 1.2.2.15.2 Delegation Order 25-2 (Rev. 3) (formerly DO-25-2 and DO-42, Rev. 28), Authority to Execute Agreements to Extend the Period of Limitations on Assessment or Collection and to Accept Form 900, Tax Collection Waiver
 - 1.2.2.15.3 Delegation Order 25-3 (Rev. 1), Proofs of Claim
 - 1.2.2.15.4 Delegation Order 25-4 (Rev. 1) (formerly DO-116, Rev. 7), Authority to Grant Extensions of Time to File Income and Estate Tax Returns
 - 1.2.2.15.5 Delegation Order 25-5 (formerly DO-143, Rev. 6), Authority to Perform Certain Functions to Enforce 31 CFR 103 (Bank Secrecy Act Regulations)
 - 1.2.2.15.6 Delegation Order 25-6 (formerly DO-178, Rev. 6), Cost of Complying With a Summons
 - 1.2.2.15.7 Delegation Order 25-7 (Rev. 5), Authority to make determinations under IRC Section 7623; receive, analyze, and assign information pursuant to IRC Section 7623; and disclose information under IRC Section 6103(k)(13)
 - 1.2.2.15.8 Delegation Order 25-8 (formerly DO-213, Rev. 3), Formal Document Requests

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- 1.2.2.15.9 Delegation Order 25-9 (Rev. 1) (formerly DO-25-9 and DO-249), Authority to Refer Matters to and Authorize Commencement of Actions by the Department of Justice in Certain Bankruptcy Matters
 - 1.2.2.15.10 Delegation Order 25-10 (Rev. 1), Payment of Claims for Damages and Attorneys' Fees Resulting from Violations of the Automatic Stay and Discharge Injunctions of the Bankruptcy Code
 - 1.2.2.15.11 Delegation Order 25-11 (Rev. 5), Granting Relief to Taxpayers Affected by a Federally Declared Disaster, Significant Fire, or Terroristic or Military Action
 - 1.2.2.15.12 Delegation Order 25-12 (Rev. 1), Third Party Contact Jeopardy or Reprisal Determination
 - 1.2.2.15.13 Delegation Order 25-13 (Rev. 1), Enforcement of Report of Foreign Bank and Financial Accounts (FBAR) Requirements
 - 1.2.2.15.14 Delegation Order 25-14, Centralized Authorization File Access
 - 1.2.2.15.15 Delegation Order 25-15, Authority of the Return Preparer Office to Perform Certain Tax Administration Functions
 - 1.2.2.15.16 Delegation Order 25-16 (Rev. 2), Authority of the Office of Professional Responsibility to Perform Certain Functions Concerning Practice before the Internal Revenue Service
 - 1.2.2.15.17 Delegation Order 25-17 (Rev. 1), Authority to Decide Protests of Enrollment or Re-enrollment Denials Under Treasury Department Circular No. 230
 - 1.2.2.15.18 Delegation Order 25-18 (Rev. 5), Authority to Authorize Students and Law Graduates at Low Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice Before the Internal Revenue Service (IRS)
 - 1.2.2.15.19 Delegation Order 25-19 (Rev. 1), Professional Employer Organization (PEO) Certification
 - 1.2.2.16 Delegations of Authority for Chief Counsel Activities
 - 1.2.2.16.1 Delegation Order 30-1 (Rev. 3) (formerly DO-30-1 and DO-96, (Rev. 13), Application of Rulings without Retroactive Effect
 - 1.2.2.16.2 Delegation Order 30-2 (formerly DO-155, Rev. 4), Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit
 - 1.2.2.16.3 Delegation Order 30-3 (formerly DO-183, Rev. 8), Extension of Time for Making Certain Elections
 - 1.2.2.16.4 Delegation Order 30-4 (formerly DO-220, Rev. 3), Claims of Executive Privilege in Federal Courts
 - 1.2.2.16.5 Delegation Order 30-5 (formerly DO-190, Rev. 4), Transfer of Technical Functions to the Office of Chief Counsel
 - 1.2.2.16.6 Delegation Order 30-7, Delegation of Legal Authority to the Office of Chief Counsel
 - 1.2.2.16.7 Delegation Order 30-9 (Rev.1), Authority to Withhold Cases from Appeals and to Deny Requests for Appeals Review in Cases Designated for Litigation

Exhibits

- 1.2.2-1 Delegation Order 6-22 (New), Exhibit 6.22-1
- 1.2.2-2 Delegation Order 11-2 (Rev. 4), Reference Chart
- 1.2.2-3 Delegation Order 11-2 (Rev. 4), Authorization Tables 1-8
- 1.2.2-4 Delegation Order 30-9 (New), Authority to Withhold Cases from Appeals

1.2.2.1
(08-01-2019)
**Introduction to
Servicewide Delegations
of Authority**

- (1) This IRM contains the delegated authorities for the Internal Revenue Service.
- (2) Distribution of the IRM should be to all persons having a need for any of the servicewide delegated authorities. The fact that delegation orders apply to all Service personnel involved in the type of program, activity, function, or work process covered by them remains unchanged.
- (3) Any delegation order approved after this revision is posted to IRS.gov and can be accessed through the FOIA Library web site at <https://www.irs.gov/privacy-disclosure/foia-library>, under Admin Manuals & Instructions, Recent Delegation Orders and Policy Statements. They remain on the web until the next revision is made to this IRM section.

Note: If any delegation order that have been inadvertently omitted from this Section they are still considered official and in full force and effect. Please send any discrepancies found to spder@irs.gov.

1.2.2.2
(08-08-2023)
**Delegations of Authority
for Organization,
Finance and
Management Activities**

- (1) This IRM subsection contains the delegations of authority that relate to Organization, Finance and Management activities.

1.2.2.2.1
(11-09-2022)
**Delegation Order 1-1
(Rev. 4), Order of
Succession and
Designation to Act as
Commissioner of
Internal Revenue**

- (1) **Order of Succession and Designation to Act as Commissioner of Internal Revenue**
- (2) **Authority:** To serve as the Commissioner's first assistant pursuant to 5 USC. 3345-3349 and 31 CFR. Part 18.
- (3) **Delegated to:** Deputy Commissioner for Services and Enforcement.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To perform the functions and duties of the Commissioner of Internal Revenue when the Commissioner, first assistant, or other acting officer designated by the President is unable to perform the functions and duties of the Commissioner's office in the event of an enemy attack on the United States, disability, absence from the main Treasury relocation Site, or vacancy in office, to ensure the continuity of the functions of that office.
- (6) **Delegated to:** The following officials in the specific sequence listed.

Deputy Commissioner for Operations Support

Commissioner, Wage and Investment Division

Commissioner, Small Business/Self-Employed Division

Commissioner, Large Business and International Division

Commissioner, Tax Exempt & Government Entities Division

Chief, Criminal Investigation

Chief, Information Officer

Chief, Financial Officer

Chief, Facilities Management and Security Services

Chief, Human Capital Officer

Chief, Independent Office of Appeals

Chief, Communications and Liaison

In the absence of all these officials, the following officials are delegated this authority in the specific sequence listed.

Deputy Commissioner, Wage and Investment Division

Deputy Commissioner, Small Business/Self-Employed Division

- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** Treasury Order 150-10, Treasury Order 150-25, 5 USC. 3345-3349 and 31 CFR. Part 18.
- (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 1-1, dated September 2, 2014.
- (10) Signed: Charles P. Rettig, Commissioner of Internal Revenue

1.2.2.2.2
(08-29-1996)
**Delegation Order 1-2
(formerly DO-12, Rev.
14), Designation of
Acting Supervisory
Officials**

- (1) **Designation of Acting Supervisory Officials**
- (2) **Authority:** To designate acting supervisory officials in the Internal Revenue Service.
- (3) **Delegated to:** All supervisory officials.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order 102-01 and Chapter 250, Human Resources Directorate Manual (formerly the Treasury Personnel Management Manual).
- (6) This order supersedes Delegation Order No. 12 (Rev. 13).
- (7) Signed: Michael P. Dolan for Margaret M. Richardson, Commissioner

1.2.2.2.3

(02-18-2020)

Delegation Order 1-3 (Rev. 2), Authorization of Employee Relocation Allowances and Approval of Relocation Reimbursements

- (1) **Authorization of Employee Relocation Allowances and Approval of Relocation Reimbursements**
- (2) **Authority:** To authorize relocation allowances for transfers and appointments to a new official station for Basic Moving Expenses in accordance with the IRS relocation guidance.
- (3) **Delegated to:** Heads of Office (including Commissioner; Deputy Commissioners; Division Commissioners; chiefs; Chief Counsel; directors reporting directly to the Commissioner or a Deputy Commissioner and National Taxpayer Advocate) and their deputies.
- (4) **Redelegation:** Heads of Office may redelegate this authority to the directors, Strategy and Finance or equivalent. The redelegation must be documented in writing.
- (5) **Authority:** To authorize relocation allowances for transfers and appointments to a new official station for Basic Plus Moving Expenses in accordance with the IRS relocation guidance.
- (6) **Delegated to:** Senior Associate CFO for Financial Management
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To approve vouchers claiming reimbursement for relocation expenses when an employee transfers to a new official station in accordance with the IRS relocation guidance.
- (9) **Delegated to:** Managers.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Sources of Authority:** 5 USC Chapter 57 Subchapter II and 41 CFR Chapter 302.
- (12) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-3, (Rev. 1) effective November 13, 2014.
- (13) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.4

(01-13-2011)

Delegation Order 1-4 (Rev. 1) (formerly DO-23, Rev. 15), Settlement of Tort Claims, Claims under the Small Claims Act, and Claims Made by an Employee of the Internal Revenue Service for Damage to or Loss of Personal Property Incident to Service

- (1) **Settlement of Tort Claims, Claims under the Small Claims Act, and Claims Made by an Employee of the Internal Revenue Service for Damage to or Loss of Personal Property Incident to Service**
- (2) **Authority:**
 - a. To consider, ascertain, adjust, determine, compromise, settle, and pay or transmit for payment claims for money damages for injury or loss of property or personal injury or death caused by the negligent or wrongful act or omission of any employee of the Internal Revenue Service pursuant to 28 USC 2672 (Federal Tort Claims Act).
 - b. To consider, ascertain, adjust, and determine claims under 31 USC 3723 (Small Claims Act), except those claims set forth in the authorities below.

- c. To settle and pay claims made by an employee of the Internal Revenue Service for damage to or loss of personal property incident to the employee's service pursuant to 31 USC 3721 (Military Personnel and Civilian Employees' Claims Act).
- (3) **Delegated to:** IRS Claims Manager.
- (4) **Redelegation:** These authorities may not be redelegated.
- (5) **Authority:** To consider, ascertain, adjust, and determine under 31 USC 3723 claims for reimbursement of bank charges arising out of erroneous Service levies.
- (6) **Delegated to:** For matters under their responsibility, second level supervisors graded GS-13 or above in all Operating Divisions and the Taxpayer Advocate Service.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To consider, ascertain, adjust, and determine under 31 USC 3723 claims for reimbursement of bank charges arising out of Direct Debit Installment Agreement processing errors.
- (9) **Delegated to:** For matters under their responsibility, first level supervisors graded GS-10 or above in all Operating Divisions and the Taxpayer Advocate Service.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To consider, ascertain, adjust, and determine under 31 USC 3723 claims for bank charges for stopping payment on a check, which the Service lost or misplaced and requested the taxpayer to replace.
- (12) **Delegated to:** For matters under their responsibility, first level supervisors graded GS-10 or above in all Operating Divisions and the Taxpayer Advocate Service.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** 28 USC 2672; 31 USC 3721; 31 USC 3723; 31 CFR Part 3; Treasury Order 101-15; Treasury Directive 32-13.
- (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 1-4 (formerly DO-23, Rev. 15).
- (16) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.2.5

(08-14-2012)

**Delegation Order 1-5
(Rev. 2), Reimbursement
for Actual Expenses**

- (1) **Reimbursement for Actual Expenses**
- (2) **Authority:** To authorize and approve reimbursement for subsistence on an actual expense basis in accordance with the Federal Travel Regulation and IRM 1.32.11, Official IRS City-to-City Travel Guide.
- (3) **Delegated to:** First-Level Executives.
- (4) **Redelegation:** This authority may not be redelegated.

- (5) **Sources of Authority:** 5 USC 5707 and 41 CFR Chapter 301.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-5 (Rev. 1).
- (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support

1.2.2.2.6
(01-22-2021)
**Delegation Order 1-6
(Rev.1) (formerly DO-29,
Rev. 5), Certification and
Approval of Internal
Revenue Collections**

- (1) **Certification and Approval of Internal Revenue Collections**
- (2) **Authority:**
 - a. To designate officers and employees to certify and approve collections to the Department of the Treasury for payment from funds under their jurisdiction.
 - b. To revoke the designation of officers and employees to certify such collections.
 - c. To certify and notify the Department of the Treasury, Bureau of Fiscal Service, of the selection and appointment of certifying officers.
- (3) **Delegated to:** Director, Customer Account Services; Submission Processing Field Directors; and Director, Custodial Accounting
- (4) **Redelegation:** These authorities may be redelegated to the Submission Processing Accounting Operations Manager.
- (5) **Source of Authority:** Treasury Order 150-08
- (6) To the extent that previously exercised authority consistent with the order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 1-6, dated October 20, 2010.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.7
(04-07-2003)
**Delegation Order 1-7
(formerly DO-47, Rev.
18), To Authorize
Attendance at Meetings
at Government Expense**

- (1) **To Authorize Attendance at Meetings at Government Expense**
- (2) **Authority:**
 - a. To authorize the attendance of employees at meetings of scientific or professional societies; municipal, state, federal, or international organizations; Congress; and law enforcement or other groups; and
 - b. to authorize or approve attendance of employees at meetings held by employee groups, organizations, or associations.
- (3) **Delegated to:** Division Commissioners, Chiefs, Chief Counsel, National Taxpayer Advocate, and their Deputies.
- (4) **Redelegation:** This authority may be redelegated to a level no lower than manager.
- (5) **Sources of Authority:** Treasury Order 101-05, Treasury Order 102-13, Treasury Order 150-10, and IRC 7803- IRC 7804 .
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 47 (Rev.18), effective April 3, 1991 (as amended).

(7) Signed: Bob Wenzel, Acting Commissioner

1.2.2.2.8

(08-16-2011)

Delegation Order 1-8 (formerly DO-48, Rev. 15), Approval of Foreign Travel

(1) **Approval of Foreign Travel**

(2) **Authority:** To grant permission to travel outside the United States and its territories and possessions (Alaska, Hawaii, Commonwealths of Puerto Rico, Guam, and the Northern Mariana Islands). This includes travel incident to changes in official station in accordance with the Federal Travel Regulation and IRM 1.32.1, Official IRS Travel Guide.

(3) **Delegated to:** Manager, International Meetings, Travel, and Visitors Programs (Large Business and International)

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

(5) **Authority:** To approve travel authorizations, advances, and vouchers for travel outside the United States and its territories and possessions, including travel incident to changes in official station, in accordance with the Federal Travel Regulation and IRM 1.32.1, Official IRS Travel Guide.

(6) **Delegated to:** Managers.

(7) **Redelegation:** This authority may be redelegated to a level no lower than management officials.

(8) **Sources of Authority:** 5 USC 5707, and the Federal Travel Regulation.

(9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order 48 (Rev. 15).

(10) Signed: Beth Tucker, Deputy Commissioner for Operations Support

1.2.2.2.9

(11-28-2011)

Delegation Order 1-10 (Rev. 1), (formerly DO-1-36), Invitational Travel

(1) **Invitational Travel**

(2) **Authority:** To authorize official invitational travel and approve associated travel vouchers in accordance with the Federal Travel Regulation and IRM 1.32.1, Official IRS Travel Guide for:

- a. Individuals either not employed or employed intermittently in the Government as consultants or experts and paid on a daily basis when actually employed.
- b. Individuals serving without pay or at a rate of \$1 per year when acting in a capacity that is directly related to or in connection with official activities of the Government.

(3) **Delegated to:**

- Chiefs
- Associate Chief Counsel (Finance and Management)
- Deputy Chiefs Deputy Division Commissioners
- Deputy National Taxpayer Advocate
- Directors reporting directly to the IRS Commissioner or Deputy Commissioners
- IRS Human Capital Officer

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

- (5) **Sources of Authority:** 41 CFR Chapter 301, 41 CFR Part 300-3, 5 USC 5703, and 5 USC 5707.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 74 (Rev.5), effective May 25, 1988, and Delegation Order 1-36, effective April 7, 2003.
- (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support.

1.2.2.2.10
(10-09-2020)
**Delegation Order 1-11
(Rev.1), Signing Reports
on Budget Status
Required by Office of
Management and Budget
Circular A-11**

- (1) **Signing Reports on Budget Status Required by Office of Management and Budget Circular A-11**
- (2) **Authority:** To sign reports on budget status required by Office of Management and Budget Circular A-11, Preparation, Submission and Execution of the Budget.
- (3) **Delegated to:** Associate Chief Financial Officer for Corporate Budget and Senior Associate Chief Financial Officer for Financial Management.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 102-13
- (6) To the extent that the authority previously exercised consistent with order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 1-11, dated December 1, 2010.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.11
(04-03-1991)
**Delegation Order 1-13
(formerly DO-100, Rev.
11), Furnishing Special
Statistical Studies,
Compilations, Return
and Return Information,
Training, and Training
Aids**

- (1) **Furnishing Special Statistical Studies, Compilations, Return and Return Information, Training, and Training Aids**
- (2) The authority to furnish information on a reimbursable basis, provided by 26 USC 6108 and delegated to the Commissioner of Internal Revenue by Treasury Order 150–10, is hereby redelegated to the Assistant Commissioner (Returns Processing). Upon written request of any person and agreement by such person to pay the cost of the work or services to be performed, the Assistant Commissioner (Returns Processing) is authorized to provide special statistical studies and compilations involving return information (as defined in 26 USC 6103(b)(2)). No publication or disclosure of statistics or other information authorized under this delegation shall permit the disclosure of any information that would be associated with or otherwise identify, directly or indirectly, a particular taxpayer.

Note: This authority is also delegated to the Director, Statistics of Income, Chief, Criminal Investigation and Chief, Appeals.

- (3) This authority may not be redelegated below the level of Division Director.
- (4) The authority to enter into contracts to furnish information on a reimbursable basis under 26 USC 6103, and delegated to the Commissioner of Internal Revenue by Treasury Order 150–10, is hereby redelegated to the Chief Inspector and all Assistant Commissioners. Upon written request by any person and agreement by such person to pay the cost of work to be performed, the Chief Inspector or the Assistant Commissioner having functional

responsibility over the resources to be utilized in filling this request may authorize the providing of services or the furnishing of return and return information upon determination by the Commissioner or his/her delegate that information to be furnished is disclosable under 26 USC 6103. Any return or return information (as defined in 26 USC 6103(b)(1) and (2)) provided under this paragraph is subject to disclosure laws, regulations, and internal operating instructions covering 26 USC 6103. Joint authorization may be appropriate if filling the request requires utilization of resources in more than one functional area.

Note: This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; equivalent-level Director of Strategy, Research and Program Planning; or equivalent position under the jurisdiction of the Division Commissioner.

- (5) This authority may not be redelegated below the level of Division Director or equivalent level position.
- (6) The authority delegated to the Commissioner of Internal Revenue by 26 CFR 301.7516–1 is hereby redelegated to the Assistant Commissioner (International); Chief Inspector; Regional Commissioners; District, Service Center and Austin Compliance Center Directors; and/or, Directors, Detroit and Martinsburg Computing Centers, within their discretion, upon written request, to admit employees and officials of any State, the Commonwealth of Puerto Rico, any possession of the United States, any political subdivision or instrumentality of any of the foregoing, and the District of Columbia to training courses conducted by the Internal Revenue Service and to authorize that they be supplied with texts and other training aids.

Note: This authority is also delegated to the Assistant Deputy Commissioners, Division and Deputy Division Commissioners; Chiefs; Deputy Chiefs; Directors reporting to Assistant Deputy Commissioners, Division Commissioners and Chiefs; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Field; Directors, Computing Centers; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Area Advocates.

- (7) The authority to admit officials of foreign governments to training courses conducted by IRS and to authorize that they be supplied with texts and other training aids is hereby redelegated to the Assistant Commissioner (International).

Note: This authority is also redelegated to Director, International.

- (8) The Chief Inspector or the Assistant Commissioner having functional responsibility over the resources to be utilized in filling such requests may require payment of a reasonable fee not to exceed the cost of the training and training aids supplied pursuant to request from the party or parties making such requests.

Note: This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Chiefs; Deputy Chiefs; Directors reporting to Chiefs and

Assistant Deputy Commissioners, Division Commissioners; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Area Advocates.

- (9) This authority may not be redelegated.
- (10) Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Order No.150–10, there is hereby delegated to the Assistant Commissioner (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** the authority to enter into interagency agreements with federal and state agencies. This authority only applies to agreements that are necessary to promote more effective coordination and exchange of information on employee plans and exempt organizations described in section 501(a) of the Internal Revenue Code and political organizations described in section 527 of the Internal Revenue Code. Any agreement entered into under this paragraph (4) must comply with the requirements of Code section 6103 and the regulations thereunder. To the extent that an interagency agreement under this paragraph is issued under the authority of the Economy Act (31 USC. 1535), such agreement may only be executed after a Determination and Findings is authorized by the Assistant Commissioner (Human Resources and Support) **and/or Chief, Management and Finance**. This authority may not be further redelegated.
- (11) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 100 (Rev. 10), effective April 4, 1990, is superseded.
- (12) Signed: John D. Johnson, Chief Financial Officer

1.2.2.2.12
(05-11-2007)
**Delegation Order 1-14
(formerly DO-106, Rev.
16), Delegation of
Procurement Authority**

- (1) **Delegation of Procurement Authority**
- (2) **Authority:** To enter into, make determinations and decisions, and take other actions with respect to purchases, contracts, leases, and other contractual procurement transactions; designate persons qualified in procurement matters as contracting officers; establish clear lines of contracting authority; maintain high qualification standards for procurement personnel; and perform all other delegated functions described in Treasury Directive 12–11.
- (3) **Delegated to:** Director, Procurement
- (4) **Redelegation:** This authority may be redelegated to officers and employees of the IRS, except that the authority of Treasury Directive 12–11, paragraphs 1.a.(2) and 1.a.(3) may be redelegated only to personnel meeting the requisite qualification standards to serve as Contracting Officers for the United States for the type and complexity of procurement actions specified.
- (5) **Sources of Authority:** Treasury Directive 12–11, Procurement Authority, and Treasury Directive 76-02, Use of Procurement Authority.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 106 (Rev. 16).
- (7) Signed: Linda E. Stiff for Mark W. Everson, Commissioner of Internal Revenue

1.2.2.2.13
(06-18-2021)

**Delegation Order 1-15
(Rev. 4), Waiving Claims
Against Current or
Former Employees for
Erroneous Payments**

- (1) **Waiving Claims Against Current or Former Employees for Erroneous Payments**
- (2) **Authority:** To waive or deny, in whole or in part, a claim of the United States against a current or former employee for erroneous payment of pay and allowances aggregating less than \$15,000 per claim. This authority does not apply to claims against a current or former employee for erroneous payment of travel, transportation and relocation expenses.
- (3) **Delegated to:**
 - a. deputy director, Human Resources Shared Services (HCO), for payments to employees, except Chief Counsel employees; and
 - b. associate Chief Counsel, Finance and Management, for payments to Chief Counsel employees.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To grant or deny, in whole or in part, the appeal of a denial of a request for waiver of a claim of the United States against a current or former employee for erroneous payment of pay and allowances aggregating less than \$15,000 per claim. This authority is not applicable to appeals of a denial of a request for waivers of claims against a current or former employee for erroneous payment of travel, transportation and relocation expenses.
- (6) **Delegated to:**
 - a. director, Policy and Audits (HCO), for payments to employees, except Chief Counsel employees; and
 - b. deputy Chief Counsel, Operations, for payments to Chief Counsel employees.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To waive or deny, in whole or in part, a claim of the United States against a current or former employee for erroneous payment of travel, transportation, and relocation expenses and allowances aggregating less than \$7,500 per claim.
- (9) **Delegated to:** deputy CFO.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Sources of Authority:** Treasury Directive 34-01 and the March 17, 2009, memorandum from the Department of the Treasury deputy assistant secretary for human resources and chief human capital officer to the IRS Commissioner.
- (12) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 1-15 (Rev. 3), dated February 1, 2021.
- (13) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.14
(08-02-2022)
**Delegation Order 1-16
(Rev. 2), Agency
Collection Action**

(1) **Agency Collection Action**

(2) **Authority:**

1. To collect claims of the United States and to compromise or terminate collection activity on each claim arising from damage to, or loss of, government property, or other damages arising from tortious acts against the IRS up to and including \$1,500, excluding interest and costs, arising out of field activities.
2. To collect claims of the United States and to compromise or terminate collection activity on each claim arising from damage to, or loss of, government property, or other damages arising from tortious acts against the IRS greater than \$1,500 up to and including \$25,000, excluding interest and costs, arising out of field activities, with the approval of the area counsel, IRS General Legal Services (GLS).
3. To suspend collection activity on each claim of the United States up to and including \$5,000, excluding interest and costs.

Note: If the principal amount of the debt exceeds \$25,000, the Chief, FMSS, and the Director, CI Finance, must refer the debt to the Associate CFO for Corporate Accounting for concurrence to compromise, suspend or terminate.

(3) **Delegated to:**

- Chief, FMSS
- Director, CI Finance

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

(5) **Authority:**

1. To collect claims of the United States and to compromise or terminate collection activity on each claim arising from breach of contract cases up to and including \$1,500, excluding interest and costs.
2. To collect claims of the United States and to compromise or terminate collection activity on each claim arising from breach of contract cases greater than \$1,500 up to and including \$25,000, excluding interest and costs, with the approval of the Chief, Public Contracts and Technology Law Branch, GLS
3. To suspend collection activity on each claim of the United States up to and including \$25,000, excluding interest and costs.

Note: If the principal amount of the debt exceeds \$25,000, the Chief Procurement Officer must refer the debt to the Associate CFO for Corporate Accounting for concurrence to compromise, suspend or terminate.

(6) **Delegated to:** Chief Procurement Officer

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

(8) **Authority:**

1. To collect claims of the United States and to compromise or terminate collection activity on each claim for damage to, or loss of, government property or other damages arising from tortious acts against the IRS up to and including \$1,500, excluding interest and costs.

2. To collect claims of the United States and to compromise or terminate collection activity on each claim for damage to, or loss of, government property or other damages arising from tortious acts against the IRS greater than \$1,500 up to and including \$100,000, excluding interest and costs, with the approval of the Chief, Claims, Labor and Personnel Law Branch, GLS.
3. To suspend collection activity on each claim of the United States up to and including \$100,000, excluding interest and costs.

Note: If the principal amount of the debt exceeds \$100,000, the CFO, with the recommendation of the Chief Counsel (or the Chief Counsel's designee), must refer the debt to the Department of Justice for concurrence to compromise, suspend or terminate. (9) Delegated to: IRS Claims Manager, GLS

(9) **Delegated to:** IRS Claims Manager, GLS

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

(11) **Authority:**

1. To collect claims of the United States and to compromise or terminate collection activity on each claim related to employee clearance and employee indebtedness including claims arising from payroll/personnel processing through the Treasury Integrated Management Information System (TIMIS) up to and including \$15,000, excluding interest and costs.
2. To collect claims of the United States and to compromise or terminate collection activity on each claim related to employee clearance and employee indebtedness including claims arising from payroll/personnel processing through the Treasury Integrated Management Information System (TIMIS) greater than \$15,000 and up to and including \$100,000, excluding interest and costs, with the approval of the Associate Chief Counsel, GLS.
3. To suspend collection activity on each claim of the United States up to and including \$100,000, excluding interest and costs.

Note: If the principal amount of the debt exceeds \$100,000, the CFO, with the recommendation of the Chief Counsel (or Chief Counsel's designee), must refer the debt to the Department of Justice for concurrence to compromise, suspend or terminate.

(12) **Delegated to:** Associate Chief Counsel (Finance and Management) for Chief Counsel National Office and field employees

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

(14) **Authority:**

1. To collect claims of the United States and to compromise or terminate collection activity on each claim related to employee clearance and employee indebtedness including claims arising from payroll/personnel processing through the Treasury Integrated Management Information System (TIMIS) up to \$15,000, excluding interest and costs.
2. To collect claims of the United States and to compromise or terminate collection activity on each claim related to employee clearance and employee indebtedness including claims arising from payroll/personnel

processing through the Treasury Integrated Management Information System (TIMIS) greater than \$15,000 and up to and including \$100,000, excluding interest and costs, with the approval of the Associate Chief Counsel, GLS.

3. To suspend collection activity on each claim of the United States up to and including \$100,000, excluding interest and costs.

Note: If the principal amount of the debt exceeds \$100,000, the CFO, with the recommendation of the Chief Counsel (or Chief Counsel's designee), must refer the debt to the Department of Justice for concurrence to compromise, suspend or terminate.

- (15) **Delegated to:** Director, HR Shared Services, HCO for IRS employees, excluding Chief Counsel National Office and field employees.
- (16) **Redelegation:** This authority may be redelegated to the Deputy Director, HR Shared Services, HCO.
- (17) **Authority:** To collect claims of the United States and to compromise or terminate collection activity on each claim arising from grant and loan activities, cooperative agreements, financial contracts, overpayments, advances, employee benefit programs such as the Tuition Assistance Program, administrative actions such as fines, fees, and penalties, and other programs and activities not otherwise identified in this delegation order, up to and including \$100, excluding interest and costs.
- (18) **Delegated to:** Director, Accounts Payable office and Chief, Intragovernmental and Funds Processing section, Government Payables and Funds Management office.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To collect claims of the United States and to compromise, suspend or terminate collection activity on each claim arising from grant and loan activities, cooperative agreements, financial contracts, overpayments, advances, employee benefit programs such as the Tuition Assistance Program, administrative actions such as fines, fees, and penalties, and other programs and activities not otherwise identified in this delegation order, up to and including \$1,500, excluding interest and costs.
- (21) **Delegated to:** Director, Government Payables and Funds Management office.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:**
 1. To collect claims of the United States and to compromise or terminate collection activity on each claim arising from grant and loan activities, cooperative agreements, financial contracts, overpayments, advances, employee benefit programs such as the Tuition Assistance Program, administrative actions such as fines, fees, and penalties, and other programs and activities not otherwise identified in this delegation order, up to and including \$25,000, excluding interest and costs.
 2. To collect claims of the United States and to compromise or terminate collection activity on each claim arising from grant and loan activities, cooperative agreements, financial contracts, overpayments, advances, employee benefit programs such as the Tuition Assistance Program, ad-

ministrative actions such as fines, fees, and penalties, and other programs and activities not otherwise identified in this delegation order greater than \$25,000 up to and including \$100,000, excluding interest and costs, with the approval of the Associate Chief Counsel, GLS.

3. To suspend collection activity on each claim of the United States up to and including \$100,000, excluding interest and costs.

Note: If the principal amount of the debt exceeds \$100,000, the CFO, with the recommendation of the Chief Counsel (or Chief Counsel's designee), must refer the debt to the Department of Justice for concurrence to compromise, suspend or terminate.

- (24) **Delegated to:** Associate CFO for Corporate Accounting
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Sources of Authority:** Treasury Order 150-10, Treasury Directive 34-02, Treasury Financial Manual Supplement – Managing Federal Receivables
- (27) This order does not apply to debts arising under the Internal Revenue Code, the Social Security Act, the tariff laws of the United States, debts owed by state or local governments, debts arising between federal agencies, credit of tax collections against federal depositaries, or any claim where there is an indication of fraud or misrepresentation on the part of the debtor.
- (28) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order 1-16 (Rev.1) effective May 10, 2021.
- (29) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.15
(05-12-2021)
**Delegation Order 1-17
(Rev. 1), Audit and
Settlement of
Accountable Officer's
Accounts – Revenue
Accounting and
Submission Processing**

- (1) **Audit and Settlement of Accountable Officer's Accounts – Revenue Accounting and Submission Processing**
- (2) **Authority:** To resolve requests for relief of irregularities in the accounts of accountable officers relating to public funds involving a minor loss. Minor losses associated with this delegation order are as follows:
 - a. Physical loss or deficiency of funds less than \$10,000;

Note: The \$10,000 limitation applies to single incidents, or the total of similar incidents which occur about the same time and involve the same accountable officer.

 - b. Certain check and electronic payment losses less than \$10,000
 - c. Other improper or erroneous payments of \$1,000 or less.
- (3) **Delegated to:** Delegated to: Director, Submission Processing, Wage and Investment Division.

Note: Where any delegate is disqualified from taking action due to a financial conflict of interest under 18 USC. Section 208 or other disqualifying condition under 5 CFR. Part 2635 Subpart E, the action should be taken by the Director, Customer Account Services, Wage and Investment Division.

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

- (5) **Source of Authority:** Treasury Directive 32–04.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-17 dated October 20, 2010.
- (7) Signed: Douglas O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.2.16
(03-20-2023)
**Delegation Order 1-18
(Rev. 2), Settlement of
Accounts and Relief of
Accountable Officers -
Administrative Accounts**

- (1) **Settlement of Accounts and Relief of Accountable Officers - Administrative Accounts**
- (2) **Authority:** To resolve requests for relief of irregularities in the accounts of accountable officers relating to public funds involving a Category B loss. Category B losses associated with this delegation order are as follows:
 - a. Physical loss or deficiency of funds less than \$10,000;

Note: The \$10,000 limitation applies to single incidents, or the total of similar incidents which occur about the same time and involve the same accountable officer.
 - b. Check and electronic payment losses under \$100,000.
- (3) **Delegated to:** Associate CFO for Corporate Accounting
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To issue an advance decision to a requesting accountable officer pertaining to a voucher presented for certification or payment in a matter with considerable potential to involve a Category B loss.
- (6) **Delegated to:** Associate CFO for Corporate Accounting
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To refer to the Department of the Treasury's Assistant Secretary for Management/Chief Financial Officer (ASM/CFO) a request for relief of irregularities in the accounts of accountable officers relating to public funds in cases involving a Category A loss.

Note: A Category A loss is any loss of public funds that does not qualify as a Category B loss.
- (9) **Delegated to:** CFO
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To refer to the Department of the Treasury's ASM/CFO a request from an accountable officer for an advance decision pertaining to voucher presented for certification or payment in a matter with considerable potential to involve a Category A loss.
- (12) **Delegated to:** CFO
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Source of Authority:** Treasury Directive 32-04.

- (15) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-18 (Rev. 1), dated August 26, 2019.
- (16) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.17
(05-25-2001)
**Delegation Order 1-20
(formerly DO-152, Rev.
4), Collections from
Employees of the
Internal Revenue Service**

- (1) **Collections from Employees of the Internal Revenue Service**
- (2) **Authority:** To issue a notice and demand for payment of any funds due the United States from any employee of the Internal Revenue Service who fails to account for and pay over any amount of money or property collected or received by them in connection with Internal Revenue Laws. If payment is not received within the time limit prescribed by the notice and demand, the unpaid amount is deemed assessed as of the date of the notice and appropriate action will be taken as required by subsection 7804(c) of the Internal Revenue Code.
- (3) **Delegated to:** Submission Processing Field Directors. Where any delegate is disqualified from taking action due to a financial conflict of interest under 18 USC. Section 208 (including potential liability for a loss or shortage) or other disqualifying condition under 5 CFR. Part 2635, Subpart E, the action should be taken by the delegate's superior.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 150-15
- (6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. Delegation Order No. 152 (Rev. 3), effective October 4, 1990 (as amended) is superseded.
- (7) Signed: Bob Wenzel, Deputy Commissioner

1.2.2.2.18
(10-02-2003)
**Delegation Order 1-21
(formerly DO-188, Rev.
5), Authorization to
Grant Case by Case
Exemptions to the
Financial Conflict of
Interest Provision in 18
USC. Subsection 208(a)**

- (1) **Authorization to Grant Case by Case Exemptions to the Financial Conflict of Interest Provision in 18 USC. Subsection 208(a)**
- (2) **Authority:** To make written determinations under 18 USC. subsection 208(b)(1) that the financial interest of an employee is not so substantial as to be deemed likely to affect the integrity of the services which the Government may expect from such employee if the employee participates personally and substantially in a matter in which the employee has a financial interest. Such determinations may be made only with the coordination and affirmative legal opinion of the Deputy Ethics Official or delegate, who is responsible for assuring compliance with the waiver procedures at 5 CFR. Part 2640 (Subpart C).
- (3) **Delegated To:** Division Commissioners, Chiefs, and Directors (and their Deputies), including the National Taxpayer Advocate, who report directly to the Commissioner or a Deputy Commissioner, for employees under their supervision and control. Unless prohibited by these officials in writing, or subject to such restrictions as they state in writing, this authority is also delegated to the officials listed in the chart below (for employees under their supervision and control).

AP	Appeals Directors
CL	Privacy Advocate and Directors, Offices of: Communications; Governmental Liaison and Disclosure; National Public Liaison; and Legislative Affairs.
EEO	No additional delegates. Approval authority may be exercised by the Deputy Chief, Equal Employment Opportunity and Diversity
RAS	No additional delegates. Approval authority to be exercised by the Director, Office of Research, Analysis and Statistics
TA	Taxpayer Advocate Service Directors
OS:A	No additional delegates. Approval authority to be exercised by Deputy Chief, AWSS.
OS:CFO	No additional delegates. Approval authority may be exercised by Deputy CFO.
OS:HC	No additional delegates. Approval authority may be exercised by Deputy CHCO.
OS:CIO	Chief, Information Technology Services and Directors reporting directly to that official; Associate and Deputy Associate Commissioners, Business Systems Modernization; Chief, Security Services; and SES officials within the Office of the Chief Information Officer.
OS:MA	No additional delegates. Approval authority may be exercised by the Chief, Mission Assurance or his or her Deputy.
SE:OTAC	No additional delegates. Approval authority may be exercised by the Deputy Director, Tax Administration Coordination.
SE:OPR	No additional delegates. Approval authority may be exercised by the Deputy Director, Office of Professional Responsibility.
SE:CI	Director, Strategy; Director, Operations Policy & Support; Area Directors; Director, Refund Crimes
SE:LM	Division Headquarters Directors; Director, International; Director, Field Specialists; Industry Directors; Directors Field Operations
SE:S	Division Headquarters Directors; Director, TEC; Director, CAS; Director, Accounts Management; Accounts Management Field Directors; Director, Compliance; Compliance Area Directors; Director, Compliance Services; Directors reporting directly to the Director, Compliance Services; Director, Compliance Policy; Directors reporting directly to the Director, Compliance Policy.
SE:T	Director, Employee Plans; Director, EP Rulings and Agreements; Director, EP Examination; Director, Exempt Organizations; Director, EO Rulings and Agreements; Director, EO Examination; Director, Government Entities; Director, Customer Account Services
SE:W&I	Division Headquarters Directors; Directors of CARE, CAS, and Compliance; Field Directors for Submission Processing, Accounts Management, and Compliance Services; Director, Media & Publications; Director, SPEC; Director, Field Assistance; Directors, Field Assistance Areas; Director, Submission Processing; Director, Accounts Management; Director, Compliance Services

- (4) **Redelegation:** Division Commissioners, Chiefs, and Directors (including the National Taxpayer Advocate), who report directly to the Commissioner or a Deputy Commissioner, and their Deputies may redelegate the authority delegated in the paragraph above. Such redelegations may only be made to SES officials and without authority for further redelegation.

- (5) **Sources of Authority:** 18 USC 208(b)(1), IRC 7804, and Treasury Order 102-01.
- (6) This Order supersedes Delegation Order No. 188 (Rev. 5). To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: John Dalrymple, Deputy Commissioner for Operations Support

1.2.2.2.19
(02-01-2001)
**Delegation Order 1-22
(formerly DO-189, Rev.
6), Authority to
Authorize Travel Not at
Government Expense**

- (1) **Authority to Authorize Travel Not at Government Expense**
- (2) **Authority:** To approve travel of Chief Counsel employees within the geographic limits of the General Travel Order for purposes of participating in or attending tax forums and continuing professional education programs where reasonable expenses for travel, lodging, and meals are to be paid or reimbursed by any state, county, or municipal agency or by an organization which has been declared to be tax exempt under section 501(c)(3) of the Internal Revenue Code pursuant to 5 USC 4111 and 5 CFR Part 410. Travel will not be authorized where reimbursements or payments would be made by a tax exempt organization in litigation with the agency.
- (3) **Delegated to:** Chief Counsel, Division Counsel and Associate Chief Counsel
- (4) **Redelegation:** This authority may be redelegated no lower than to Assistants Chief Counsel and Associate Area Counsel.
- (5) **Sources of Authority:** Treasury Order 101-05, Treasury Order 102-13, Treasury Order 150-10, IRC 7803-7804, 18 USC 209(a), 5 CFR 2635.204(l).
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) This order supersedes Delegation Order 189 (Rev. 5), effective April 3, 1991 (as amended November 24, 1999).
- (8) Signed: Bob Wenzel, Deputy Commissioner

1.2.2.2.20
(11-08-2000)
**Delegation Order 1-23
(formerly DO-193, Rev.
6), Authorization to
Perform Functions of
the Commissioner**

- (1) **Authorization to Perform Functions of the Commissioner**
- (2) **Authority:** To perform any function the Commissioner is authorized to perform.
- (3) **Delegated to:** Deputy Commissioner.
- (4) **Authority:** To perform those functions the Commissioner is authorized to perform which arise out of, relate to, or concern the respective activities or functions administered by the delegated officials. Each of these officials will exercise this authority in his or her own capacity and under his or her own title and is responsible for referring matters to the Commissioner for action when appropriate.
- (5) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners and Chiefs.
- (6) **Redelegation:** The authority in this order may not be redelegated.
- (7) **Authority:** To take actions previously delegated to District Directors, Regional Commissioners, Directors of Service Centers, and Assistant Commissioners by

Treasury Regulations, Treasury Decisions, or Revenue Procedures for matters under their jurisdiction or cases under their responsibility; and to delegate same to officers and persons under their supervision, except where prohibited by law or where inconsistent with delegations reprinted in IRM 1.2, Section 2.

- (8) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners; Chiefs; and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field.
- (9) **Redelegation:** The officials identified in paragraph 8 may redelegate the authority provided in paragraph 7 as to matters under their jurisdiction and cases under their responsibility.
- (10) **Source of Authority:** Treasury Order No. 150-10; Treas. Reg. 301.7701-9; IRC 7701(a) .
- (11) 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 No. 193 (Rev. 5), effective August 29, 1996 (as amended November 24, 1999).
- (12) Signed: Charles O. Rossotti, Commissioner of Internal Revenue

1.2.2.2.21
(02-16-2017)
Delegation Order 1-24 (Rev. 1) (formerly DO-202, Rev. 3), Acceptance, Retention, and Disposition of Gifts under the Foreign Gifts and Decorations Act.

- (1) **Acceptance, Retention, and Disposition of Gifts under the Foreign Gifts and Decorations Act.**
- (2) **Authority:** The acceptance, retention, and disposition of gifts and decorations to IRS employees from foreign governments, pursuant to the Foreign Gifts and Decorations Act (FGDA) at 5 USC 7342 and regulations at 41 CFR 102-42.5.
- (3) **Delegated to:** FMSS Deputy Director
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source(s) of Authority:** FMR 102-42, Treasury Directive 61-04
- (6) This order supersedes Delegation Order No. 1-24 (05-02-2011). To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.22
(08-20-2003)
Delegation Order 1-25 (formerly DO-229, Rev. 3), Termination of Collection Action against Federal Depositaries

- (1) **Termination of Collection Action against Federal Depositaries**
- (2) **Authority:** To compromise, suspend, or terminate collection action on debt claims against Federal depositaries for deposit credit of tax collections that amount to more than \$1,500 but no more than \$100,000, exclusive of interest and penalties, upon written recommendation of Chief Counsel or Chief Counsel's designee, and to take appropriate action on such claims up to \$1,500 without the recommendation of Chief Counsel. This authority only refers to claims of deposit credit due for tax collections presented by Submission Processing Centers to their respective Federal Depositaries, and does not apply to any claim where there is an indication of fraud or misrepresentation on the part of the debtor, nor does it apply to any other claims. Other orders delegate the authority to terminate collection on all other claims.

- (3) **Delegated to:** Director, Submission Processing, Wage and Investment Division. Where any delegate is disqualified from taking action due to a financial conflict of interest under 18 USC. Section 208 or other disqualifying condition under 5 CFR. Part 2635, Subpart E, the action should be taken by the delegate's superior.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Directive 34-02.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 229 (Rev. 3) effective April 9, 1999.
- (7) Signed: Bob Wenzel, Deputy Commissioner for Services and Enforcement.

1.2.2.2.23
(01-22-2021)
**Delegation Order 1-26
(Rev. 1), Authority to
Establish Depositary
Accounts**

- (1) **Authority to Establish Depositary Accounts**
- (2) **Authority:** To establish depositary accounts at financial institutions for CI Investigative Imprest Funds.
- (3) **Delegated to:** Director, Accounts Payable
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 31 USC 3321, Disbursing authority in the executive branch (July 11, 2006); Treasury's Imprest Fund Policy Directive, Nov. 9, 1999 (effective Oct. 1, 2001); and Treasury Financial Manual, Volume 1, Part 5, Chapter 4100, Requirements for Using Depositaries to Hold Public Money.
- (6) 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 1-26, dated January 23, 2009.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.24
(12-01-2010)
**Delegation Order 1-28
(formerly DO-242, Rev.
1), Signing
Apportionment
Document Required by
Office of Management
and Budget Circular
A-11**

- (1) **Signing Apportionment Document Required by Office of Management and Budget Circular A-11**
- (2) **Authority:** To sign reports on budget status required by Office of Management and Budget Circular A-11, Preparation, Submission and Execution of the Budget.
- (3) **Delegated to:** Associate Chief Financial Officer for Corporate Budget
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 102-13
- (6) To the extent that the authority previously exercised consistent with order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 242 (Rev. 1), dated December 1, 1994.
- (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support

1.2.2.2.25
(09-25-2019)

Delegation Order 1-30 (Rev. 2), Authorization and Approval of Official Travel within the United States

- (1) **Authorization and Approval of Official Travel within the United States**
- (2) **Authority:** To authorize and approve official travel (including travel authorizations, travel advances, travel vouchers and travel and transportation payments for emergency purposes) for travel within the United States and its territories and possessions in accordance with the Federal Travel Regulation, IRM 1.32.1, IRS Local Travel Guide; and IRM 1.32.11, IRS City-to-City Travel Guide.
- (3) **Delegated to:** managers.
- (4) **Redelegation:** This authority may be redelegated to a management official. For purposes of this delegation order, a management official is any employee on a performance plan in which ratings are based on commitments or objectives. The approving official should be at a grade level equal to or higher than those employees whose documents they are approving.
- (5) **Sources of Authority:** 5 USC 5707
- (6) This order supersedes Delegation Order 1-30, (Rev.1) dated 9-22-2011
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.26
(12-17-2022)

Delegation Order 1-31 (Rev. 2), Authorization and Approval of Tour Renewal Agreement Travel

- (1) **Authorization and Approval of Tour Renewal Agreement Travel**
- (2) **Authority:** To authorize and approve the tour renewal agreement for employees to remain overseas for an additional two-years tour of duty in accordance with the Federal Travel Regulations and the IRS relocation guidance.
- (3) **Delegated to:** Directors, Strategy and Finance or equivalent level position.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To authorize and approve tour renewal travel expenses for employees who are between overseas tours of duty in accordance with the Federal Travel Regulation; IRM 1.32.1, IRS Local Travel Guide; IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.32.12, IRS Relocation Travel Guide; and IRM 1.32.13, Relocation Services Program.
- (6) **Delegated to:** Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 5 USC 5728 and 41 CFR Part 302-3.
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, is hereby approved and ratified. This order supersedes Delegation Order 1-31 (Rev. 1), dated May 15, 2012.
- (10) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.27
(01-23-2023)

**Delegation Order 1-32
(Rev. 2), Allowances for
Transportation and
Emergency Storage of a
Privately Owned Vehicle**

- (1) **Allowances for Transportation and Emergency Storage of a Privately Owned Vehicle**
- (2) **Authority:** To authorize and approve transportation and emergency storage of a privately owned vehicle to or from an official station outside the continental United States in accordance with the Federal Travel Regulation and the IRS relocation guidance.
- (3) **Delegated to:** Heads of office for the employees in their business units. In the case of the Heads of Office, their Deputy Commissioner. In the case of direct reports to the Commissioner, the Chief of Staff.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 41 CFR Part 302-9 and 5 USC 5726.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-32 (Rev. 1) dated June 14, 2011.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.28
(06-12-2012)

**Delegation Order 1-34
(Rev. 1), Payment of
Travel Expenses for
Threatened Law
Enforcement and
Investigative Employees**

- (1) **Payment of Travel Expenses for Threatened Law Enforcement and Investigative Employees**
- (2) **Authority:** To authorize payment of transportation and travel expenses for threatened law enforcement and investigative employees and members of their immediate families under circumstances and conditions covered by the Federal Travel Regulation; IRM 1.32.1, Official IRS Travel Guide and IRM 1.32.11 , Official IRS City-to-City Travel Guide.
- (3) **Delegated to:** Criminal Investigation Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 5 USC 5706a.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-34 (New), effective April 7, 2003.
- (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support.

1.2.2.2.29
(06-05-2012)

**Delegation Order 1-35
(Rev. 2), Authority to
Approve the Use of
Non-Contract Air
Carriers**

- (1) **Authority to Approve the Use of Non-Contract Air Carriers**
- (2) **Authority:** To approve the use of non-contract air carriers rather than contract air carriers between city-pairs when justified in accordance with the Federal Travel Regulation and IRM 1.32.11, Official IRS City-to-City Travel Guide.
- (3) **Delegated to:** Managers.
- (4) **Redelegation:** This authority may be redelegated to a level no lower than management officials.
- (5) **Sources of Authority:** 5 USC 5707; Federal Travel Regulation.

- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-35 (Rev. 1), effective June 19, 2008.
- (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support.
- 1.2.2.2.30
(10-16-2020)
Delegation Order 1-37 (Rev.1), Certify Destruction of IRS Records for Court Purposes
- (1) **Certify Destruction of IRS Records for Court Purposes**
- (2) **Authority:** Certify in writing that a particular accession of IRS records has been destroyed.
- (3) **Delegated to:**
- IRS Records Officer
 - PGLD Records Specialists
- (4) **Redelgation:** This authority may not be redelegated.
- (5) **Source of Authority:** 44 USC Chapter 33, 26 CFR § 301.9000-4, 36 CFR part 1222, and Treasury Directive 80-05(6)
- (6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 201, effective September 23, 1983, revoked March 18, 1997 and reinstated under Delegation Order DO 1-37, effective July 21, 2003.
- (7) Signed: Jeffrey J. Tribiano , Deputy Commissioner for Operations Support.
- 1.2.2.2.31
(12-17-2022)
Delegation Order 1-40 (Rev. 2), Approval of Personal Funds Used to Purchase Common Carrier Transportation Over \$100
- (1) **Approval of Personal Funds Used to Purchase Common Carrier Transportation Over \$100**
- (2) **Authority:** To authorize and approve the use of personal funds for purchases over \$100 for common carrier transportation for IRS employees and invitational travelers in accordance with the Federal Travel Regulation and IRM 1.32.11, IRS City-to-City Travel Guide.
- (3) **Delegated to:** Director, Travel Management.
- (4) **Redelegation:** This authority may be redelegated to Senior Policy Advisor, Travel Management.
- (5) **Source of Authority:** 41 CFR, Federal Travel Regulation, Part 301-51 and Part 301-72.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, is hereby approved and ratified. This order supersedes Delegation Order 1-40 (Rev. 1), dated June 15, 2011.
- (7) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support
- 1.2.2.2.32
(09-25-2019)
Delegation Order 1-41 (Rev. 1), Designation of Officers and Employees as Authorized Certifying Officers
- (1) **Designation of Officers and Employees as Authorized Certifying Officers**
- (2) **Authority:**
- a. To designate officers and employees to certify vouchers to the Department of the Treasury for payment from funds under their jurisdiction.

- b. To revoke the designation of officers and employees to certify such vouchers.
- c. To certify and notify the Department of the Treasury, Bureau of the Fiscal Service, of the selection and appointment of certifying officers.

- (3) **Delegated to:** Associate CFO for Corporate Accounting and Associate CFO for Revenue Financial Accounting
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 101-12.
- (6) To the extent that the authority previously exercised consistent with the order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 1-41 (formerly DO-28, Rev. 11).
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.33
(08-27-2020)
**Delegation Order 1-43
(Rev. 2), Authority to
Establish Travel and
Relocation Policies,
Procedures, and
Guidelines**

- (1) **Authority to Establish Travel and Relocation Policies, Procedures, and Guidelines**
- (2) **Authority:** To establish and implement policies, procedures, and guidelines related to allowances for temporary duty and relocation travel incident to official business for the IRS.
- (3) **Delegated to:** Senior Associate CFO for Financial Management and Director, Travel Management.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 41 CFR Chapters 301 & 302 and Treasury Order 150-33
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 1-43, (Rev. 1), dated May 1, 2012.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.34
(04-17-2008)
**Delegation Order 1-44
(formally DO 187, Rev.
4), Investigative Imprest
Funds**

- (1) **Investigative Imprest Funds**
- (2) **Authority To:**
 - a. Determine the need for investigative imprest funds.
 - b. Determine the location where the imprest funds are required.
 - c. Request the designation of officers and employees to serve as imprest fund cashiers.
 - d. Request the revocation of designated imprest fund cashiers.
 - e. Request the amount of advance to be carried by each imprest fund cashier.

Note: The imprest fund may be established for investigative purposes only.

- (3) **Delegated To:** Deputy Director, Strategy (Criminal Investigation)
- (4) **Redelegation:** This authority may not be redelegated.

1.2.2.2.35
(02-01-2016)
**Delegation Order 1-45
(Rev. 1), Delegation to
Approve Requests for
Space and Occupancy
Agreements**

- (5) **Source of Authority:** 26 USC 7608; 31 CFR 208.4; Section 30165 of Treasury Financial Manual Volume I Chapter 4A-3000.
- (6) 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 No. 187 (Rev. 4).
- (7) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement

1.2.2.2.36
(02-21-2012)
**Delegation Order 1-48
(New), Approval of
Business-Class Travel**

- (1) **Delegation to Approve Requests for Space and Occupancy Agreements**
- (2) **Authority:** To approve and sign FMSS Requests for Space (FMSS-81) and Occupancy Agreements.
- (3) **Delegated to:** Director, Facilities Management and Security Services
- (4) **Redelegation:** This authority may be redelegated not lower than the FMSS Territory Manager level.
- (5) **Source of Authority:** Treasury Order 150-10.
- (6) This order superseded Delegation Order No. 1-45. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.37
(01-28-2021)
**Delegation Order 1-49
(Rev. 1), Exemption to
Travel Card Mandatory
Use Policy**

- (1) **Approval of Business-Class Travel**
 - (2) **Authority:** To authorize and approve business-class travel accommodations in accordance with the Federal Travel Regulation and IRM 1.32.11, Official IRS City-to-City Travel Guide.
 - (3) **Delegated to:** Chief Financial Officer.
 - (4) **Redelegation:** This authority may not be redelegated.
 - (5) **Source of Authority:** Treasury Directive 74-13.
 - (6) To the extent that the authority previously exercised consistent with the order may require ratification, it is hereby affirmed and ratified.
 - (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support
- (1) **Exemption to Travel Card Mandatory Use Policy**
 - (2) **Authority:** To authorize exemption from the mandatory use of the Government Travel Charge Card for official travel-related expenses.
 - (3) **Delegated to:** Director, Credit Card Services, for financial hardship and religious reasons.
 - a. Director, Resource Solutions, LB&I, for international travel.
 - b. Director, Travel Management, for all other exemptions.
 - (4) **Redelegation:** This authority may be redelegated to senior officials in Credit Card Services, Travel Management and LB&I for their respective exemptions.

- (5) **Sources of Authority:** Pub. Law 105-264; Federal Travel Regulation 301-51.3, 301-51.4 and 301-70.701.
- (6) 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 1-49, dated June 1, 2010.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.38
(10-16-2020)
**Delegation Order 1-50
(Rev. 1), Servicewide
Records Management**

- (1) **Servicewide Records Management**
- (2) **Authority:** To serve as the IRS's Federal Records Management Officer.
- (3) **Delegated to:** IRS Records Officer, Records and Information Management, Identity and Records Protection, Privacy, Governmental Liaison and Disclosure.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To direct and conduct the agency's records management program, including the disposition of agency records in accordance with disposition instructions issued by NARA.
- (6) **Delegated to:** IRS Records Officer, Records and Information Management, Identity and Records Protection, Privacy, Governmental Liaison and Disclosure.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 44 USC § 3101, 44 USC § 3102, 36 CFR § 1220.34 and Treasury Directive 80-05.
- (9) To the extent that previously exercised authority consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-50.
- (10) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.39
(04-18-2011)
**Delegation Order 1-51
(formerly DO-164, Rev.
6), Authority to
Prescribe Identification
Media**

- (1) **Authority to Prescribe Identification Media**
- (2) **Authority:** To prescribe identification media for use within the Internal Revenue Service.
- (3) **Delegated to:** Chief, Facilities Management and Security Services
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Department Order 150-10
- (6) To the extent that previously exercised authority consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 164 (Rev. 6).
- (7) Signed: Beth Tucker, Deputy Commissioner for Operations Support

1.2.2.2.40
(10-31-1987)
**Delegation Order 1-53
(formerly DO-50, Rev. 2),
Withholding
Compensation Due
Personnel**

- (1) **Withholding Compensation Due Personnel**
- (2) Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Fiscal Service Circular No. 871, First Supplement, dated November 12, 1954, there is hereby delegated to the Director, Finance Division, Assistant Commissioner (International), and to Regional Commissioners authority to make administrative determination of the amount of an erroneous payment, based on a statement of findings of fact, and to arrange with the employee the method of repayment and the amounts to be collected or deducted from the gross pay of the individual, in accordance with regulations prescribed by the Treasury Department.

Note: This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Executive Officer for Service Center Operations; Director, Customer Account Services; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

- (3) The authority delegated herein may be redelegated. Delegation Order No. 50 (Rev. 1), effective May 12, 1986, is superseded.
- (4) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (5) Signed: John L. Wedick, Jr., Deputy Commissioner (Planning and Resources)

1.2.2.2.41
(06-15-1995)
**Delegation Order 1-54
(formerly DO-208, Rev. 6), Delegation of
Authority in the
Performance of
Commercial Activities**

- (1) **Delegation of Authority in the Performance of Commercial Activities**
- (2) The authority vested in me by Treasury Order 150-10 and OMB Circular A-76 is hereby delegated as shown in the following paragraphs.
- (3) The **Chief, AWSS** (former authority to Strategic Planning and Communications), is authorized to determine, after consultation with the Chiefs, and the Chief Counsel, **as well as Assistant Deputy Commissioners; Division Commissioners, the National Taxpayer Advocate, Directors Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field, and Directors Submission Processing Field** which IRS activities are commercial activities as defined by OMB Circular A-76, recommending for the Commissioner's decision only those activities which in the judgment of the **Chief, AWSS** (replacing Strategic Planning and Communications), are of such large and Servicewide significance that the Commissioner's involvement is necessary.
- (4) The authority to certify the Most Efficient Organization (MEO), sign the final result of the A-76 cost comparison review, decide A-76 appeals concerning the award of contracts subsequent to formal A-76 cost comparisons, and decide that a contract for a commercial activity should be awarded without going through a formal A-76 cost comparison review is hereby delegated to the following officials:
 - Assistant to the Deputy Commissioner
 - Deputy Chief Counsel
 - Chief Officers
 - Regional Chiefs Customer Service

- Regional Chief Compliance Officers
- Regional Directors of Support Services
- Regional Inspectors
- Regional Counsel
- District Directors
- Service Center Directors
- Director, Detroit Computing Center
- Director, Martinsburg Computing Center
- Director, Austin Compliance Center

Note: This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Directors in Agency-Wide Shared Services; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Field; the Associate Chief Counsel (Finance and Management); and Operating Division Counsels.

- (5) The authority to decide A-76 appeals concerning a decision to award a contract for a commercial activity without performing an A-76 cost comparison review is delegated to regional commissioners, the Executive Officer for Service Center Operations, **Chief, Customer Service Field Operations; Assistant Deputy Commissioners, Division Commissioners and Chiefs** or, in the case of National Headquarters activities, the Deputy Commissioner or Chief Counsel for those activities over which they have supervision or control.

Note: The authority to make this decision is also delegated to the Deputy Chief Counsel for all activities over which the Chief Counsel has supervision and control. This authority may be redelegated to the Associate Chief Counsel (Finance and Management).

- (6) The authorities in paragraphs 2, 3 and 4 above may not be redelegated **except as expressly provided.**
- (7) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 208 (Rev. 5), effective April 3, 1991, is superseded.
- (8) Signed: Michael P. Dolan, for Margaret M. Richardson, Commissioner

1.2.2.2.42
(03-15-2021)

**Delegation Order 1-55
(Rev. 1), Delegation of
Approval Authority for
Revenue Procedures**

- (1) **Delegation of Approval Authority for Revenue Procedures**
- (2) **Authority:** To approve revenue procedures which arise out of, relate to, or concern the activities or functions each administers pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Order 150-10. This authority is limited to revenue procedures for non-substantive tax matters and procedures. All revenue procedures are subject to review by the Chief Counsel or the Chief Counsel's designee. Each Chief shall be responsible for referring to the Division Commissioner or Deputy Commissioner, Chief Information Officer, or Chief Financial Officer any matters on which action would appropriately be taken by that official.
- (3) **Delegated to:** Assistant Deputy Commissioners; Chief Financial Officer, Chief Information Officer, IRS Human Capital Officer, and Chief, Facilities Management and Security Services

- (4) **Redelegated to:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 150-10.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order 1-55 (formerly DO-234, Rev. 1), effective April 3, 1991, is superseded.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.43
(05-03-2022)
Delegation Order 1-56 (Rescinded), Requests for Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request

- (1) **Requests for Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request**
- (2) The authority to request customer financial records from financial institutions is delegated to the Office of Investigations and Technology, Regional Inspectors, and Assistant Regional Inspectors (Internal Security), which is now obsolete. Therefore, Delegation Order 1-56 is rescinded.
- (3) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.44
(08-27-2020)
Delegation Order 1-58 (Rev. 2), Policy and Guidance for Conference (including: meetings, retreats, seminars, symposiums or training activities) Approval and Planning

- (1) **Policy and Guidance for Conference (including: meetings, retreats, seminars, symposiums or training activities) Approval and Planning**
- (2) **Authority:** To approve IRS hosted or sponsored conferences or non-IRS sponsored conferences, and conferences hosted by other federal agencies and non-federal entities, with total costs under \$1,000, including participation and/or attendance at these events. This authority is in accordance with Treasury Directive (TD) 12-70 for events.
- (3) **Delegated to:** Senior managers. For the purposes of this delegation, senior managers include all managers in a GS-15 or higher position
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve IRS hosted or sponsored conferences or non-IRS sponsored conferences, and conferences hosted by other federal agencies and non-federal entities, with total costs of \$1,000 but less than \$10,000, including participation and/or attendance at these events. This authority is in accordance with Treasury Directive (TD) 12-70 for events.
- (6) **Delegated to:** First-level executives.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To approve IRS hosted or sponsored conferences or non-IRS sponsored conferences, and conferences hosted by other federal agencies and non-federal entities, with total costs of \$10,000 but less than \$20,000, including participation and/or attendance at these events. This authority is in accordance with Treasury Directive (TD) 12-70 for events.
- (9) **Delegated to:** Business unit commissioners/chiefs/heads of office and their deputies.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To approve IRS hosted or sponsored conferences or non-IRS sponsored conferences, and conferences hosted by other federal agencies and

non-federal entities, with total costs of \$20,000 but less than \$50,000, including participation and/or attendance at these events. This authority is in accordance with Treasury Directive (TD) 12-70 for events.

(12) **Delegated to:** IRS Commissioner.

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

Note: Conferences with total costs of \$50,000 or more must be approved by Treasury Officials in accordance with Treasury Directive 12-70 Section 8. Per Treasury Directive 12-70, Section 6, "bureaus may not expend more than \$500,000 on any single conference, whether or not it is hosted or sponsored by Treasury, unless the Secretary determines that exceptional circumstances exist that make spending that amount the most cost-effective way to achieve a compelling purpose."

(14) **Sources of Authority:** Treasury Directive 12-70

(15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-58, (Rev 1), dated October 15, 2018.

(16) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.45
(05-29-2015)

**Delegation Order 1-60,
Signatory Authority
Requirement for General
Services Administration
(GSA) Parking
Determination and
Findings (D&F)
Statement**

(1) **Signatory Authority Requirement for General Services Administration (GSA) Parking Determination and Findings (D&F) Statement.**

(2) **Authority:** The authority to sign the GSA Parking D&F statement as Head of the Agency, when the IRS has requested that GSA procure IRS non-official parking space.

(3) **Delegated to:** Agency Wide Shared Services, Facilities Management and Security Services, Chief, Portfolio Management, Real Property Management, for the Commissioner, Internal Revenue Service.

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

(5) **Authority:** The authority of the agency Chief Financial Officer to certify the availability of appropriations to pay for employee parking.

(6) **Delegated to:** Agency Wide Shared Services, Facilities Management and Security Services, Associate Director, Finance, for the Deputy Commissioner, Operations Support, Internal Revenue Service.

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

(8) **Source of Authority:** GSA Lease Acquisition Circular LAC-2013-05, dated November 1, 2013, and transmitted to Federal agencies in letter of March 6, 2014 and the 41 CFR 102-73.240 of the Federal Management Regulation.

(9) Signed: John A. Koskinen, Commissioner, Internal Revenue Service

1.2.2.2.46
(11-21-2016)
**Delegation Order 1-61
(New), Authority to
Waive Training Debts**

- (1) **Authority to Waive Training Debts**
- (2) **Authority:** To approve or deny, either in whole or in part, a request for waiver of a debt resulting from an employee's noncompliance with the terms of an agreement related to the employee's receipt of Service-provided training funds based on a determination of whether or not the enforcement of such debt would be against equity and good conscience or not in the public interest.
- (3) **Delegated to:** Chief Financial Officer
- (4) This authority may not be redelegated.
- (5) **Source of Authority:** Title 5, USC. 4108
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.47
(05-04-2021)
**Delegation Order 1-62
(Rev. 1), Signing
Agreements with Federal
Program Agencies for
Intragovernmental
Buy/Sell Reimbursable
Transactions and
Non-Federal
Reimbursable
Agreements**

- (1) **Signing Agreements with Federal Program Agencies for Intragovernmental Buy/Sell Reimbursable Transactions and Non-Federal Reimbursable Agreements**
- (2) **Authority:**
 - a. To approve and sign Agreements Between Federal Program Agencies for Intragovernmental Reimbursable, Buy/Sell Activity using FS Form 7600A, United States Government General Terms & Conditions, Block 24 (Final Approval).
 - b. To approve and sign Non-Federal Reimbursable Agreements using Form 14417, Reimbursable Agreement -Non-Federal Entities, Block 11 (Authorizing/ Approving Official).
 - c. To authorize the General Terms & Conditions (GT&C) for approved Inter-Agency Agreements, ensure that the scope of the work can be fulfilled, and periodically review the terms and conditions of the agreement to make any necessary modifications to the GT&C and any affected Order(s).
- (3) **Delegated to:**
 - Deputy Commissioners, for agreements greater than or equal to \$50 million
 - First-level executives responsible for overseeing the program(s) providing or receiving services, for agreements less than \$50 million

Note: Budget or finance officials should not approve and sign inter-agency agreements unless they have specific expertise related to the work performed in the agreement and has responsibility for ensuring that the GT&C are fulfilled.

- (4) **Redelegation:** First-level executives may redelegate approval and signature authority to senior managers responsible for overseeing the program(s) providing or receiving services, for agreements less than \$50 million. For the purposes of this delegation, senior managers include all managers in a GS-15 equivalent or higher position.
- (5) **Written Documentation:** Signature delegation levels must be documented in writing. CFO has responsibility for maintaining financial control and fiduciary

responsibility over reimbursable agreements. The Associate CFO for Corporate Budget will maintain a current listing of delegated approvers by business unit.

- (6) **Exclusions:** Office of the Chief Procurement Officer (OCPO) processes assisted acquisitions. An assisted acquisition means the servicing and requesting agencies enter into an agreement under which the servicing agency performs acquisition activities on behalf of the requesting agency, such as awarding contracts, task orders, or delivery orders.
- (7) **Sources of Authority:** Treasury Order No. 150-10; Treas. Reg. 301.7701-9; Economy Act (31 U.S.C. 1535) and other statutory authorities permitting the IRS to enter into intra-governmental reimbursable buy/sell agreements and nonfederal entity agreements.
- (8) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 1-62, dated September 1, 2016.
- (9) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.48
(02-07-2017)

**Delegation Order 1-64
(New), Authority to
Approve or Deny a
Contractor's Request for
a Deferment of
Collections or
Installment Payments**

- (1) **Authority to Approve or Deny a Contractor's Request for a Deferment of Collections or Installment Payments**
- (2) **Authority:** To approve or deny requests for deferment of collections on claims of the United States arising from agency procurement activities regulated by Title 48 of the Code of Federal Regulations.
- (3) **Delegated to:**
 - Senior Associate Chief Financial Officer for Financial Management for claims up to and including \$50,000
 - Chief Financial Officer for claims up to and including \$100,000

Note: Claims in excess of \$100,000 must be submitted through the Deputy Commissioner for Operations Support prior to submission to the Department of Justice.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve or deny requests for installment payments on claims of the United States arising from agency procurement activities regulated by Title 48 of the Code of Federal Regulations.
- (6) **Delegated to:**
 - Senior Associate Chief Financial Officer for Financial Management for claims up to and including \$50,000
 - Chief Financial Officer for claims up to and including \$100,000
 - Deputy Commissioner for Operations Support for claims in excess of \$100,000
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority** Title 48, Code of Federal Regulations, Subpart 32.607, and 31 USC. 3711.
- (9) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

(10) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.49
(01-05-2017)

Delegation Order 1-65 (New), 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:** Deputy Commissioner for Services and Enforcement and Commissioner, Small Business/Self-Employed Division.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To reverse the certification that an individual has a seriously delinquent tax debt.
- (6) **Delegated to:** Deputy Commissioner for Services and Enforcement and Commissioner, Small Business/Self-Employed Division.
- (7) **Redelegation:** 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.
- (10) Signed: John M. Dalrymple, Deputy Commissioner, Services and Enforcement

1.2.2.2.50
(03-26-2018)

Delegation Order 1-66 (New), Authorization to Execute Settlement Agreements in Equal Employment Opportunity Matters

- (1) **Authorization to Execute Settlement Agreements in Equal Employment Opportunity Matters**
- (2) **Authority:** To on behalf of the Internal Revenue Service agree to take or refrain from taking actions including but not limited to personnel actions resulting in backpay or other equitable relief attendant to such actions, as well as the payment of compensatory damages and attorney's fees, for the purpose of settling claims of violations of Equal Employment Opportunity (EEO) laws or regulations applicable to the IRS as described in 29 CFR Part 1614 with respect to claims which arise out of, relate to, or concern the respective activities or functions administered by the delegated officials, after consultation with a Deputy Commissioner to the extent required.

Note: The consultation referred to in this Paragraph is required in any case involving (i) a class,(ii) a potentially precedent - setting issue, (iii) the payment of monies in excess of \$100,000, or (iv) any other circumstance that, in the judgment of the official, warrants referral to a Deputy Commissioner.

- (3) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners and Chiefs (Division Commissioners and Chiefs refers solely to the Executive Head of each Business Unit).
- (4) **Redelegation:** The authority in this order may be redelegated to subordinate officials with respect to matters which arise out of, relate to, or concern the respective activities or functions administered by the person to whom the authority is redelegated, subject to the following limitations:

- a. for settlements resulting in the payment of money to the complainant where the total value of the agreed upon payments exceeds \$100,000, no redelegation is permitted;
 - b. for settlements resulting in the payment of money to the complainant where the total value of the agreed upon payments exceeds \$10,000, but is not more than \$100,000, redelegation is limited to members of the Executive Service;
 - c. for settlements resulting in the payment of money to the complainant where the total value of the agreed upon payments is \$10,000 or less, redelegation is permitted to any employee in a second-level managerial position and any employee in a first-level managerial position who reports directly to a member of the Executive Service;
 - d. the authority to execute settlements that do not involve the payment of any money to the complainant may be redelegated to any manager or supervisor.
- (5) **Further Redlegation:** The authorities in this order may not be further redelegated beyond as described in paragraph (4).
- (6) **Effect on other Documents:** This Delegation Order supersedes any inconsistent Servicewide or Business Unit Delegation Orders.
- (7) **Source of Authority:** Treasury Order 102-01.
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (9) Signed: Jeff Tribiano, Deputy Commissioner Operations Support

1.2.2.2.51
(02-05-2020)

**Delegation Order 1-67,
Authorization and
Approval for Official
City-to-City Travel of Six
Months or More to a
Single Location**

- (1) **Authorization and Approval for Official City-to-City Travel of Six Months or More to a Single Location**
- (2) **Authority:** To authorize and approve all official city-to-city travel of six months or more to a single location in accordance with IRM 1.32.11, City-to-City Travel Guide.
- (3) **Delegated to:** Heads of Office for the employees in their business units. In the case of the Heads of Office, their Deputy Commissioner. In the case of direct reports to the Commissioner, the Chief of Staff.
- (4) **Redelegation:** This authority may not be redelegated
- (5) **Source of Authority:** 5 USC Section 5707
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.52
(02-05-2020)
**Delegation Order 1-68,
Authorization and
Approval to Use
Appropriated Funds to
Purchase Meals and
Light Refreshments**

- (1) **Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments**
- (2) **Authority:** To authorize and approve using appropriated funds to furnish meals or light refreshments to federal employees or private sector individuals in accordance with the Federal Travel Regulation and IRM 1.32.20, Using Appropriated Funds to Purchase Meals and Light Refreshments.
- (3) **Delegated to:** Deputy Commissioner for Services and Enforcement and Deputy Commissioner for Operations Support for amounts \$2,500 or more.
- (4) **Delegated to:** CFO for amounts up to \$2,500.
- (5) **Redelegation:** This authority may not be redelegated.
- (6) **Sources of Authority:** 5 USC Section 5702 and 31 USC Section 1345.
- (7) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (8) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.2.53
(05-04-2021)
**Delegation Order 1-69
(New), Authorization to
Approve an Internal
Management Document
(IMD)**

- (1) **Authorization to Approve an Internal Management Document (IMD)**
- (2) **Authority 1:** To approve and authorize issuance of a new or revised Internal Revenue Manual (IRM) section, IRM procedural update (IPU), interim guidance memorandum (IGM), or operating level directive with newly designated or changed official use only (OUO) content.
- (3) **Delegated to:** An official as designated in Delegation Order 11-1, Administrative Control of Documents and Material, paragraph three (3), with program oversight of the IMD content.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority 2:** To approve and authorize issuance of a revised Internal Revenue Manual (IRM) section, IRM procedural update (IPU), interim guidance memorandum (IGM), or operating level directive de-designating OUO content.
- (6) **Delegated to:** An official as designated in Delegation Order 11-1, Administrative Control of Documents and Material, paragraph six (6), with program oversight of the IMD content.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority 3:** To approve and authorize issuance of a new, revised, or obsolesced Internal Revenue Manual (IRM) section, IRM procedural update (IPU), interim guidance memorandum (IGM), or operating level directive without newly designated or changed OUO content.
- (9) **Delegated to:** A member of the Senior Executive Service with program oversight of the IMD content.
- (10) **Redelegation:** This authority may be redelegated in writing to a supervisory manager with program oversight of the IMD content.
- (11) **Authority 4:** To approve and authorize issuance of a new, revised, or rescinded Servicewide delegation order and Servicewide policy statement.

- (12) **Delegated to:** The IRS Commissioner or the responsible IRS deputy commissioner.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority 5:** To approve and authorize issuance of a new, revised, or rescinded division/function delegation order.
- (15) **Delegated to:** The responsible division commissioner, deputy commissioner, chief and deputy chief, chief officer and deputy chief officer, director, officer and deputy officer, National Taxpayer Advocate, reporting to the IRS Commissioner or a deputy commissioner.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Source of Authority:** Delegation Order 11-1, Administrative Control of Documents and Material, Treasury Directive 71-10, and Treasury Security Manual – TD P 15-71
- (18) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (19) Signed: Jeffrey J Tribiano, Deputy Commissioner, Operations Support

1.2.2.3
(03-11-2024)

**Delegations of Authority
for Information
Technology Activities**

- (1) This IRM subsection contains delegation orders for Information Technology activities.

1.2.2.3.1
(08-08-2023)

**Delegation Order 2-1
(Rev. 2), Authority to
Govern all Areas Related
to Information
Technology**

- (1) **Authority to Govern all Areas Related to Information Resources and Technology Management**
- (2) **Authority:** To perform those functions the Commissioner is authorized to perform having Servicewide impact and relating to or concerning the acquisition of information technology (IT) and the management of information resources other than the duties delegated to the Chief Procurement Officer or duties otherwise delegated to the Chief Data Officer.
- (3) **Delegated to:** Chief Information Officer (CIO)
- (4) **Redelegation:** This Authority may be redelegated by the CIO in writing.
- (5) **Source of Authority:** *Treasury Order 150-10, Delegation--Responsibility for Internal Revenue Laws; and 26 USC 7803(f), Internal Revenue Service Chief Information Officer.*
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. The general duties and responsibilities of the IRS CIO are described in *Taxpayer First Act, Section 2101: Management of Internal Revenue Service Information Technology*. This order supersedes Delegation Order 2-1 (formerly DO-261, Rev. 1), Authority to Govern all Areas Related to Information Resources and Technology Management, dated August 17, 2000.
- (7) Signed: Daniel I. Werfel, Commissioner of Internal Revenue

1.2.2.4
(01-18-2022)

Delegations of Authority for Submission Processing Activities

- (1) This IRM subsection contains delegation orders for Submission Processing activities.

1.2.2.4.1
(07-17-2014)

Delegation Order 3-1 (Rev. 2), Credits and Refunds

- (1) **Credits and Refunds**
- (2) **Authority:** After compliance with all requirements of existing procedures for review, to make credits or refunds, within the applicable period of limitations, of overpayments in any amount, of any internal revenue tax, additional amount, including those cases requiring a report to the Joint Committee on Taxation.
- (3) **Delegated to:**
 - Wage & Investment Directors
 - Accounts Management and Submission Processing Field Directors
 - Return Integrity and Compliance Services Directors
 - Small Business Self Employed Directors
 - Large Business & International Directors or equivalent
 - Tax Exempt & Government Entities Directors
 - Appeals Area Directors, Appeals Team Managers and Appeals Team Case Leaders as to their respective cases
 - National Taxpayer Advocate; Local Taxpayer Advocates; and
 - Authorized certifying officers in computing and service center campuses
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** 26 CFR 301.6402-1; Treasury Order 150-10.
- (6) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 40 (Rev. 6).
- (7) Signed: John Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.4.2
(08-22-2014)

Delegation Order 3-2 (Rev. 2), Authority To Grant Extensions and Waivers

- (1) **Authority To Grant Extensions and Waivers**
- (2) **Authority:** To grant extensions of time to file Form W-2 series, Form W-2G, Form 1042-S, Form 1094 series, Form 1095 series, Form 1097, Form 1098 series, Form 1099 series, Form 3921, Form 3922, Form 5498 series, and Form 8027; to grant waivers of reporting requirements for these information returns; and to grant extensions of time to furnish statements to recipients (recipient copies of these information returns). These authorities may be exercised only in accordance with applicable procedures.
- (3) **Delegated to:** Tax Examining Assistor, Electronic Products and Services Support
- (4) **Redelegation:** These authorities may not be redelegated.
- (5) **Sources of Authority:** (all 26 CFR.): 1.6050S-1(c)(2); 1.6050S-3(d)(2); 1.6039-2(c)(2); 1.6055-1(g)(4); 301.6056-1(g)(1); and 1.6081-8.

- (6) 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 221 (Rev. 3).
- (7) Signed: John Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.5
(01-10-2023)

**Delegations of Authority
for the Examining
Process**

- (1) This IRM subsection contains delegation orders for the Examination process.

1.2.2.5.1
(08-08-1997)

**Delegation Order 4-1
(formerly DO-8, Rev. 11),
Agreements as to
Liability for Personal
Holding Company Tax**

- (1) **Agreements as to Liability for Personal Holding Company Tax**
- (2) **Authority:** To enter into agreements relating to a taxpayer's liability for personal holding company tax.

- (3) **Delegated to:**

- Deputy Associate Chief Counsel (International)
- Deputy Associate Chief Counsel (Domestic)
- Regional Counsel
- Associate Chiefs, Appeals Offices
- Deputy Assistant Commissioner (International)
- Chiefs, District Examination Divisions.

Note: This authority is also delegated to: Operating Division Counsels; Appeals Team Managers; Director, International; and LB&I and SB/SE Area and Deputy Area Directors and Deputy Associate Chief Counsel (Passthroughs and Special Industries).

- (4) **Redelegation:** This authority may be redelegated only by the Deputy Assistant Commissioner (International), **and/or Director, International, District Directors, and/or Area Directors as specified above, who may re-delegate to the LB&I Director, Quality Assurance & Performance Management, Deputy Director, International** and the Chief, Planning and Special Programs; Chief, Quality Measurement Staff; **PSP and Technical Territory and Support managers** and Revenue Agents (Reviewers) not lower than GS-11. This authority may not further redelegated.
- (5) **Sources of Authority:** 26 CFR 301.7701-9 and 26 CFR 1.547-2
- (6) 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 No. 8 (Rev. 10), effective February 22, 1991.
- (7) Signed: James E. Donelson, Acting Chief Compliance Officer

1.2.2.5.2

(05-27-1997)

**Delegation Order 4-2
(formerly DO-14, Rev. 5),
Extension of Time for
Filing Statement of
Grounds**

(1) **Extension of Time for Filing Statement of Grounds**

(2) **Authority:** To grant an extension of time not to exceed thirty additional days for filing the statement of grounds called for in registered mail notification.

(3) **Delegated to:** Associate Chief Counsel (International), Regional Counsel and Regional Commissioners.

Note: This authority is also delegated to Operating Division Counsels; Assistant Deputy Commissioners and Division Commissioners; Deputy Division Commissioners; Director, Customer Account Services.

(4) **Redelegation:** This authority may be redelegated by the Regional Commissioners to Chief, Quality Measurement Staff and Revenue Agents (Reviewers) not lower than GS -13.

Note: This authority may also be redelegated to LB&I Director, Quality Assurance and Performance Management, LB&I Revenue Agents (Reviewers), LB&I Revenue Agents.

(5) **Source of Authority:** 26 CFR 1.534-2

(6) 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 No. 14 (Rev. 4), effective October 31, 1987.

(7) Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

1.2.2.5.3

(04-24-2014)

**Delegation Order 4-3
(Rev. 1) (formerly DO-20,
Rev. 3), Extension of
Time to Pay Estate and
Gift Taxes**

(1) **Extension of Time to Pay Estate and Gift Taxes**

(2) **Authority:** To grant extensions of time to pay estate and gift taxes, including deficiencies.

(3) **Delegated to:** SB/SE Specialty Tax Chiefs; Director, Campus Compliance Operations, Cincinnati; and Collection Advisory Group Managers.

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

(5) **Sources of Authority:** 26 CFR 20.6161-1, 26 CFR 20.6161-2, 26 CFR 301.7701-9 and 26 CFR 25.6161-1.

(6) 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 4-3.

(7) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.5.4

(10-27-2015)

**Delegation Order 4-4
(Rev. 1), Extension of
Time to File Returns and
Pay Certain Excise
Taxes Under Chapter 33**

(1) **Extension of Time to File Returns and Pay Certain Excise Taxes Under Chapter 33**

(2) **Authority:** To grant extensions of time to file returns and pay taxes related to communication services under IRC 4251, and transportation of persons and property under IRC 4261 and 4271, and to make monthly deposits in payment of such taxes.

- (3) **Delegated to:** Chief, Excise Tax Program
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC Sections 6081(a) and 6161(a), and Treasury Decision 6025 approved July 3, 1953.
- (6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 4-4.
- (7) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.5.5
(05-12-1997)

**Delegation Order 4-5
(formerly DO-35, Rev.
15), Agreements Treated
as Determinations**

- (1) **Agreements Treated as Determinations**
- (2) **Authority:** To enter into agreements treated as determinations under IRC section 1313(a)(4).
- (3) **Delegated to:** Chief Counsel; Associate Chief Counsel (International); Regional Counsel; Deputy Assistant Commissioner (International); Assistant District Directors; Division Chiefs, Examination and Employee Plans and Exempt Organizations; Associate and Assistant Chief of Appeals Offices; and Appeals Team Chiefs and team managers as to their respective cases.

Note: This authority is also delegated to Operating Division Counsels; Director, International, Director, Field Operations, Director, Field Specialists and Territory Managers; Directors, Federal, State and Local Governments and Indian Tribal Governments; Area and Field Operations Managers; Area Directors and Managers; Technical Support Managers ; Director, Compliance Policy; Appeals Area Directors, Appeals Deputy Area Directors, Appeals Team Managers and Appeals Team Case Leaders.
- (4) **Redelegation:** This authority may be redelegated only by the Assistant Commissioner (International) and District Directors to the Technical Support Manager; Revenue Agents and Tax Law Specialists (Reviewers) not lower than GS-11 for field examination cases; and Revenue Agents and Tax Technicians (Reviewers) not lower than GS-9 for office examination cases.

Note: This authority may also be redelegated by the Director, International, Director, Field Operations, Director, Field Specialists, and Territory Managers; Appeals Area Directors, Deputy Appeals Area Directors and Appeals Team Managers.
- (5) **Sources of Authority:** 26 CFR 301.7701–9 and 26 CFR 1.1313(a)–4
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order No. 35 (Rev. 14) effective February 22, 1991.
- (7) Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

1.2.2.5.6
(07-24-2017)
**Delegation Order 4-6
(Rev. 1) (formerly
DO-56), Taxable Fuel
Bond**

- (1) **Taxable Fuel Bond**
- (2) **Authority:** To make the final determination as to the amount of bond required to be given by an applicant or existing registrant, to satisfy certain registration requirements under section 4101 with respect to the tax imposed by section 4041(a)(1) or 4081, that ensures the timely collection of such taxes.
- (3) **Delegated to:** Excise Tax Examination Territory Managers, Small Business/Self-Employed (SB/SE).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To require the posting of a bond to satisfy certain registration requirements under section 4101 for Form 637, Application for Registration (**for Certain Excise Tax Activities**), registration and to set the value of such bond.
- (6) **Delegated to:** Excise Tax Examination Field Group Managers and Excise Tax Examination 637 Registration Program Group Manager, Small Business/Self-Employed (SB/SE).
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 26 USC. 4101 and 26 CFR 48.4101-1
- (9) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-6.
- (10) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.5.7
(03-15-2022)
**Delegation Order 4-7
(Rev. 1), Notice of
Additional Inspection of
Books of Account**

- (1) **Notice of Additional Inspection of Books of Account**
- (2) **Authority:** To sign the notice to a taxpayer, as required by IRC section 7605(b), that an additional inspection of the taxpayer's books of account is necessary after the investigation.
- (3) **Delegated to:** SB/SE Territory Managers; SB/SE Campus Examination Program Managers; W&I RICS Refundable Credits Examination Operations Managers; TE/GE Employee Plans and Exempt Organizations Examinations Area Managers and Government Entities Program Managers; LB&I Territory Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC 7605(b) and Treasury Order 150-10.
- (6) 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 4-7, effective May 22, 1997.
- (7) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.5.8
(12-07-2020)

**Delegation Order 4-8
(Rev. 2) , Authority to
Issue Notices of
Deficiency or Execute
Agreements to Rescind
Notices of Deficiency**

- (1) **Authority to Issue Notices of Deficiency or Execute Agreements to Rescind Notices of Deficiency**
- (2) **Authority:** To sign and send to the taxpayer by registered or certified mail any notice of deficiency
- (3) **Delegated to:**
 - a. **Appeals** - Team Managers; Team Case Leaders as to their respective cases.
 - b. **LB&I** - Territory Managers.
 - c. **SB/SE** - Department Managers, Campus Examination/Automated Under-reporter; Field Examination Technical Services: Territory Managers, Group Managers; Revenue Agent Reviewers GS-12; Tax Compliance Officer Reviewers GS-09.
 - d. **TE/GE** - Senior Managers
 - e. **W&I** - Director, Accounts Management; Director, Submission Processing; Senior Managers, Refundable Credits Examination Operations (RCEO); Senior Managers, Return Integrity Verification Operations (RIVO).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To sign a written form or document rescinding any notice of deficiency.
- (6) **Delegated to:**
 - a. **Appeals** - Team Managers; Team Case Leaders as to their respective cases.
 - b. **LB&I** - Territory Managers
 - c. **SB/SE** - Department Managers, Campus Examination/Automated Under-reporter; Field Examination Technical Services: Territory Managers and Group Managers.
 - d. **TE/GE** - Senior Managers.
 - e. **W&I** - Director, Accounts Management; Director, Submission Processing; Senior Managers, Refundable Credits Examination Operations (RCEO); Return Integrity Verification Operations (RIVO).
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 26 USC § 6212; 26 US. § 7803(a)(2)(A); 26 CFR 301.6212-1; 26 CFR § 301.7701-9; Treasury Order 150-10.
- (9) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-8 rev. 1, effective September 4, 2012.
- (10) Signed: Sunita Lough, Deputy Commissioner for Services and Enforcement

1.2.2.5.9
(11-04-2016)

**Delegation Order 4-9
(Rev. 2) (formerly DO-91,
Rev. 3), Reimbursable
Technical Tax
Administration
Assistance Agreements**

- (1) **Reimbursable Technical Tax Administration Assistance Agreements**
- (2) **Authority:** To enter into advance-of-funds or reimbursable technical tax administration assistance agreements, including with the Department of Treasury, Office of Technical Assistance, to provide IRS personnel to support programs with the following:
 - a. Agency for International Development (AID).

- b. Friendly foreign countries, international organizations, and voluntary nonprofit agencies, pursuant to section 607 of the Foreign Assistance Act of 1961 (22 USC. 2357)
 - c. American Institute in Taiwan, pursuant to the Taiwan Relations Act (22 USC. 3301-3316 and Section 607 of the Foreign Assistance Act of 1961 (22 USC. 2357)
 - d. Other Federal Agencies pursuant to 31 USC. 1535
- (3) **Delegated to:** Assistant Deputy Commissioner International, Large Business & International Division
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order No. 150–10.
- (6) 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 4-9 (Rev. 1) dated May 11, 2012.
- (7) Signed: John M. Dalrymple, Deputy Commissioner, Services and Enforcement

1.2.2.5.10
(02-22-1991)
**Delegation Order 4-11
(formerly DO-107, Rev. 8), Authority to
Determine that Certain
Savings Institutions do
not intend to Avoid
Taxes by Paying
Dividends or Interest for
Periods Representing
More than 12 Months**

- (1) **Authority to Determine that Certain “Savings Institutions” do not intend to Avoid Taxes by Paying Dividends or Interest for Periods Representing More than 12 Months**
- (2) The authority granted to the Commissioner of Internal Revenue under 26 CFR 1.461–1(e)(3)(ii) to determine that an organization referred to therein does not intend to avoid taxes (and therefore be permitted to deduct one-tenth of the amount of dividends or interest not allowed as a deduction for a taxable year under 26 CFR 1.461–1(e)(1) in each of ten succeeding taxable years) is hereby delegated to the following officials:
- Chief Counsel
 - Regional Counsel
 - District Directors
 - Associate Chiefs, Appeals Offices
 - Assistant District Directors
 - Chiefs of District Examination Divisions
 - Director, Office of Compliance, Assistant Commissioner (International)

Note: This authority is also delegated to: Operating Division Counsels; LB&I Directors of Field Operations, Field Specialists, and International, Territory Managers and Manager, International Programs; TE/GE Directors, Employee Plans, Exempt Organizations, Government Entities, and Customer Account Services; Appeals Team Managers.

- (3) In districts this authority may be redelegated only by District Directors, who may redelegate to the Chief of Review Staff. If there is no Chief of Review Staff, District Directors may redelegate this authority not lower than to GS-11 Revenue Agents **and/or equivalent in TE/GE and LB&I Divisions.**
- (4) 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 No. 107 (Rev. 7), issued May 12, 1986

(5) Signed: David G. Blattner, Chief Operations Officer

1.2.2.5.11
(06-09-2021)
**Delegation Order 4-12
(Rev. 4), Authority to Act
as "Competent
Authority" or "Taxation
Authority" Under Certain
International
Agreements, Authorize
the Disclosure of Tax
Information Under
Mutual Legal Assistance
Treaties, and Disclose
Certain Tax Convention
Information**

(1) **Authority to Act as "Competent Authority" or "Taxation Authority" Under Certain International Agreements, Authorize the Disclosure of Tax Information Under Mutual Legal Assistance Treaties, and Disclose Certain Tax Convention Information**

(2) **Authority:** To act as "competent authority" or "taxation authority" for all matters encompassed by the tax treaties, tax information exchange agreements, and Foreign Account Tax Compliance Act (FATCA) intergovernmental agreements of the United States and by tax coordination agreements and tax implementation agreements with the territories of the United States and to apply and to interpret such treaties and agreements, but in matters of interpretation to act only with the concurrence of the Associate Chief Counsel (International).

(3) **Delegated to:** Commissioner, Large Business & International (LB&I).

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

(5) **Authority:** To sign on behalf of the Commissioner, LB&I, agreements, including competent authority arrangements and competent authority agreements, between the Competent Authority of the United States and the competent authority of another country or a U.S. territory entered into under the tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and under tax coordination agreements and tax implementation agreements with the territories of the United States.

(6) **Delegated to:** Deputy Commissioner, LB&I

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

(8) **Authority:** To sign on behalf of the Commissioner, LB&I, agreements, including competent authority arrangements and competent authority agreements, between the Competent Authority of the United States and the competent authority of another country or a U.S. territory entered into under the tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and under tax coordination agreements and tax implementation agreements with the territories of the United States.

(9) **Delegated to:** Director, Treaty and Transfer Pricing Operations and Director, Withholding, Exchange, and International Individual Compliance.

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

(11) **Authority:** To act as "competent authority" or "taxation authority" under the tax treaties of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States with respect to advance pricing agreements.

(12) **Delegated to:** Director, Advance Pricing and Mutual Agreement

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

- (14) **Authority:** To act as "competent authority" or "taxation authority" under the tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and under tax coordination agreements and tax implementation agreements with the territories of the United States with respect to specific applications of such treaties and agreements, including signing mutual and other agreements on behalf of the Commissioner, LB&I
- (15) **Delegated to:** Director, Advance Pricing and Mutual Agreement; Director Field Operations, Exchange and Offshore Strategy; and Director Field Operations, Foreign Payments Practice and Automatic Exchange of Information, for cases and issues under their jurisdiction.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To authorize the transmittal of, and request for, information in accordance with the exchange-of-information provisions of tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and under tax coordination agreements and tax implementation agreements with the territories of the United States and to sign on behalf of the Commissioner, LB&I with respect to matters arising under such provisions.
- (18) **Delegated to:** Program Manager, Exchange of Information; Program Manager, Offshore Compliance Initiatives; and Program Manager, Automatic Exchange of Information, for cases and issues under their jurisdiction.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To authorize the transmittal of, and request for, routine information in accordance with the exchange-of-information provisions of tax treaties and tax information exchange agreements of the United States and tax coordination agreements and tax implementation agreements with the territories of the United States and to sign on behalf of the Commissioner, LB&I with respect to such transmittal or request.
- (21) **Delegated to:** Frontline managers, Exchange of Information program, and frontline manager(s), Joint International Taskforce on Shared Intelligence and Collaboration team.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To disclose information, including returns and return information to which section 6103(k)(4) of the Internal Revenue Code (IRC) applies, to a competent authority of a foreign or U.S. territory government in accordance with the exchange-of-information provisions of tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and under tax coordination agreements and tax implementation agreements with the territories of the United States.
- (24) **Delegated to:** IRS officials and employees assigned to the office of Advance Pricing and Mutual Agreement (including the Treaty Assistance and Interpretation Team); the Transfer Pricing Risk Assessment program within the office of Transfer Pricing Practice; the Exchange of Information program within the office of Exchange and Offshore Strategy; the Automatic Exchange of Information program within the office of the Foreign Payments Practice and Automatic Exchange of Information; the Joint International Taskforce on Shared Intelli-

gence Collaboration team within the office of Offshore Compliance Initiatives; and Senior International Advisors and Senior Economic Advisors assigned to the office of Treaty and Transfer Pricing Operations, to the extent necessary to perform their official duties.

- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To authorize the processing of requests for mutual collection assistance initiated or received by the Internal Revenue Service in accordance with the appropriate assistance provisions of tax treaties of the United States, and to sign on behalf of the Commissioner, LB&I with respect to matters arising under such provisions.
- (27) **Delegated to:** Frontline managers, Exchange of Information.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Authority:** To authorize the transmittal of returns and return information to the United States Department of Justice for the disclosure of such returns and return information to a foreign central authority in accordance with the terms and conditions of a mutual legal assistance treaty or agreement between the foreign country and the United States relating to the exchange of tax information, such disclosures to be authorized only with the concurrence of the Associate Chief Counsel (International), and to sign on behalf of the Commissioner, LB&I with respect to matters arising under such provisions.
- (30) **Delegated to:** Director Field Operations, Exchange and Offshore Strategy.
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Authority:** To disclose tax convention information as defined in IRC 6105 not relating to a particular taxpayer if, after consultation with each other party to the tax convention, it is determined that such disclosure would not impair tax administration as provided by IRC 6105(b)(4), but if such tax convention information relates to pending litigation, such disclosure will be made only with the concurrence of the Associate Chief Counsel (International).
- (33) **Delegated to:** Director, Treaty and Transfer Pricing Operations and Director, Withholding, Exchange, and International Individual Compliance.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Authority:**
 - a. To disclose tax convention information that may be related to a terrorist incident, threat, or activity to the extent necessary to apprise the head of the appropriate Federal law enforcement agency responsible for investigating or responding to such terrorist incident, threat, or activity, consistent with the requirements of IRC 6103(i)(3)(C);
 - b. To disclose, upon written request meeting the requirements of IRC 6103(i)(7)(A)(iii), tax convention information to officers and employees of any Federal law enforcement agency who are personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity; and
 - c. To disclose, upon written request meeting the requirements of IRC 6103(i)(7)(B)(ii), tax convention information to officers or employees of the Department of Justice, the Department of the Treasury, or other

Federal intelligence agencies who are personally and directly engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity.

Where the tax convention information is provided by a foreign government, disclosure under (a), (b), or (c) shall be made only with the written consent of the foreign government.

- (36) **Delegated to:** Commissioner, LB&I.
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Authority:** To execute declarations that support the authenticity and/or describe the chain of custody for documents received by the competent authority or provided by the competent authority to another jurisdiction in relation to an exchange-of-information request pursuant to tax treaties, tax information exchange agreements, and FATCA intergovernmental agreements of the United States and pursuant to tax coordination agreements and tax implementation agreements with the territories of the United States.
- (39) **Delegated to:** Frontline managers, Exchange of Information.
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Authority:** To execute declarations that support the validity of an IRS summons in a suit that seeks to quash and/or enforce an IRS summons issued by, or at the behest of, the competent authority in relation to an exchange-of-information request pursuant to a tax treaty or tax information exchange agreement of the United States or pursuant to a tax coordination agreement or tax implementation agreement with a territory of the United States.
- (42) **Delegated to:** Program Manager, Exchange of Information.
- (43) **Redelegation:** This authority may not be redelegated.
- (44) **Authority:** To execute declarations that support a judicial application for, and the validity of, a John Doe summons described in IRC 7609(f) issued by, or at the behest of, the competent authority in relation to an exchange-of-information request pursuant to a tax treaty or tax information exchange agreement of the United States or pursuant to a tax coordination agreement or tax implementation agreement with a territory of the United States.
- (45) **Delegated to:** Director Field Operations, Exchange and Offshore Strategy.
- (46) **Redelegation:** This authority may not be redelegated.
- (47) **Sources of Authority:** IRC 6103, IRC 6105, and Treasury Order 150-10.
- (48) 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 4-12 (Rev. 3), dated September 7, 2016.
- (49) Signed: Douglas W. O'Donnell, Deputy Commissioner Services and Enforcement

1.2.2.5.12
(04-15-2014)
Delegation Order 4-14 (Rev. 1) (formerly DO-134, Rev. 2), Authority to discharge an executor from personal liability for any deficiency for estate tax, and from personal liability for the decedent's income and gift taxes, when requested.

- (1) **Authority to discharge an executor from personal liability for any deficiency for estate tax, and from personal liability for the decedent's income and gift taxes, when requested.**
- (2) **Delegated to:** SB/SE Area Directors; SB/SE Specialty Tax Chiefs; Directors, Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Center, Director, Campus Compliance Operations, Cincinnati; LB&I Director, International Business Compliance, LB&I Director, International Individual Compliance, LB&I Industry Directors and Director, Global High Wealth; Area Directors, Service Center Directors and the Director, Austin Compliance Center.
- (3) **Redelegation:** This authority may not be redelegated.
- (4) **Authority:** Authority to issue Estate Tax Closing Letters.
- (5) **Delegated to:** SB/SE Chief Estate and Gift Tax; and Director, Campus Compliance Operations, Cincinnati.
- (6) **Redelegation:** This authority may not be redelegated.
- (7) **Sources of Authority:** 26 CFR 301.7701-9, 26 CFR 301.6905-1 and 26 CFR 20.2204
- (8) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-14.
- (9) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.5.13
(10-31-1987)
Delegation Order 4-15 (formerly DO-136, Rev. 6), Authority to Sign Agreements Under Revenue Procedure 74-6 With Respect to Exercise by Trustee of Administrative and Investment Powers

- (1) **Authority to Sign Agreements Under Revenue Procedure 74-6 With Respect to Exercise by Trustee of Administrative and Investment Powers**
- (2) Pursuant to authority vested in the Commissioner of Internal Revenue, the authority to sign agreements entered into under the provisions of Rev. Proc. 74-6, is hereby delegated to the following officials:
 - Chief Counsel
 - Regional Counsel
 - Assistant Commissioner (International)
 - District Directors
 - Chiefs, Appeals Offices
 - Associate Chiefs, Appeals Offices
- (3) The authority delegated herein may be redelegated by Regional Directors of Appeals and District Directors, and may not be further redelegated.
- (4) Delegation Order No. 136 (Rev. 5), effective May 12, 1986, is superseded.
- (5) Signed: Charles H. Brennan, Deputy Commissioner (Operations)

1.2.2.5.14
(09-18-2014)
**Delegation Order 4-16
(Rev. 2) (formerly
DO-144, Rev. 3),
Issuance of Transfer
Certificates in Certain
Estate Tax Cases**

- (1) **Issuance of Transfer Certificates in Certain Estate Tax Cases**
- (2) **Authority:** To issue transfer certificates in certain estate tax cases.
- (3) **Delegated to:** Specialty Programs Estate and Gift Tax Group Managers; Collection Advisory Group Managers with the responsibility for estate and gift tax issues; and the Director, Campus Compliance Operations, Cincinnati
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.7701-9 and 26 CFR 20.6325-1(c).
- (6) 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 4-16 (Rev. 1).
- (7) Signed: John Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.5.15
(11-11-2022)
**Delegation Order 4-18
(Rev. 1), Reports of
Refunds and Credits to
the Joint Committee on
Taxation**

- (1) **Reports of Refunds and Credits to the Joint Committee on Taxation**
- (2) **Authority:** To report refunds and credits to the Joint Committee on Taxation required by IRC section 6405 on cases within their jurisdiction.
- (3) **Delegated to:**
 - Joint Committee Team Managers (Large Business and International);
 - Appeals Team Managers and Appeals Team Case Leaders as to their respective cases; and
 - Area Counsel as to their respective cases.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To respond to Staff Review Memorandums issued by the Joint Committee on Taxation concerning the reports on cases within their jurisdiction required under IRC section 6405 whereby no change will be made because the IRS does not agree with JCT's recommendation(s).
- (6) **Delegated to:**
 - Deputy Chief, Appeals;
 - Deputy Chief Counsel;
 - Deputy Commissioner, Large Business and International;
 - Deputy Commissioner, Small Business/Self-Employed Examination; and
 - Deputy Commissioner, Tax Exempt & Government Entities. .
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To respond to all other Staff Review Memorandums issued by the Joint Committee on Taxation concerning the reports on cases within their jurisdiction required under IRC 6405
- (9) **Delegated to:**
 - Deputy Chief, Appeals;
 - Associate Chief Counsel;
 - Directors, Large Business and International as to their respective cases;

- Director, Field Examination, Small Business/Self-Employed, as to their respective cases;
- Director, Exempt Organizations/Government Entities, as to their respective cases; and
- Director, Employee Plans, as to their respective cases.

- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Sources of Authority:** IRC 6405 and Treasury Order 150-10
- (12) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 4-18 (formerly DO-154 (Rev. 10) effective December 7, 2005.
- (13) Signed: Douglas W. O'Donnell, Deputy Commissioner, Services and Enforcement

1.2.2.5.16
(10-25-2012)
**Delegation Order 4-19
(Rev. 2) (formerly
DO-4-19, (Rev. 1) and
DO-209, (Rev. 5))**

- (1) **Partnership Matters**
- (2) **Authority:** To sign the notice to partners of the beginning of an administrative proceeding at the partnership level with respect to partnership items.
- (3) **Delegated to:** GS-11 revenue agents.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To sign the notice of final partnership administrative adjustment, to sign a notice of partnership adjustment, and to rescind a notice of partnership adjustment with partnership consent.
- (6) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; GS-12 revenue agent reviewers; and GS-12 revenue agents working in a Campus TEFRA Function.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To enter into and approve a written settlement agreement with one or more partners, a Tax Matters Partner, a partner with authority (in the case of an electing large partnership), and shareholders, with respect to the determination of partnership items or items and any items affected by such items.
- (9) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; Appeals Officers in campuses but not as to their respective cases; GS-12 revenue agent reviewers; and GS- 12 revenue agents working in a Campus TEFRA Function.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To select a Tax Matters Partner with respect to a partnership, a Partner with Authority with respect to an electing large partnership, and to consent to the designation of a partner who is not a United States person as a Tax Matters Partner.
- (12) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; LB&I Team Managers; and SB/SE Group Managers.
- (13) **Redelegation:** This authority may not be redelegated.

- (14) **Authority:** To sign consents extending the period of limitations on assessment and collection of any tax under subtitle A attributable to any partnership item (or affected item), and any items that have become non-partnership items (or any item affected by such items), and, pursuant to IRC section 6228 and 6252(b), to extend the period for filing a petition for adjustment of partnership items and a civil action for refund attributable to partnership items.
- (15) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders; Appeals Officers; Compliance personnel as indicated in Delegation Order No. 25-2 or its successor order, as well as GS-12 revenue agents working in a Campus TEFRA Function.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To allow any part of an administrative adjustment request under IRC 6227 or IRC 6251(b).
- (18) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; GS-12 revenue agent reviewers; and GS-12 revenue agents working in a Campus TEFRA Function.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To mail a notice to a partner that the partner's partnership items shall be treated as non-partnership items pursuant to IRC 6231(A) and IRC 6231(b)(2), and regulations thereunder.
- (21) **Delegated to:** SB/SE Area Directors of Compliance; LB&I Industry Directors; Appeals Director, Technical Services; and Appeals Directors, Field Operations.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To consent to the revocation of elections to be governed by Sub-chapters C or D of Chapter 63 Subtitle F.
- (24) **Delegated to:** The Campus Department Manager who supervise the TEFRA Technical Staff.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To sign a notice of adjustment with respect to oversheltered returns as authorized by IRC 6234.
- (27) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; GS-12 revenue agent reviewers; and GS-12 revenue agents working in a Campus TEFRA Function.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Sources of Authority:** IRC 775(a)(2), 6223, 6224, 6227, 6228, 6229, 6231(a)(1), 6231(a)(7), 6231(b), 6231(c), 6234, 6245(a), 6245(b)(1), 6245(b)(3), 6248(b), 6252(b), 6255(b)(1) and (b)(2), and 7121; Treasury Order 150-10.
- (30) This order supplements Delegation Order 8-3. To the extent that the authorities in this order may conflict with the authorities in Delegation Order 8-3, the authorities in this order control.

- (31) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-19
- (32) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.5.17
(05-12-1986)
**Delegation Order 4-20
(formerly DO-210, Rev. 1), Certain
Determinations With
Respect to Abusive Tax
Shelter Partnerships**

- (1) **Certain Determinations With Respect to Abusive Tax Shelter Partnerships (**
- (2) The authority to make the determination under 26 CFR 301.6231(c)-1 T and 26 CFR 301.6231(c)-2 T that it is highly likely that a person described in section 6700(a)(1) made, with respect to a partnership, (1) a gross valuation overstatement, or (2) a false or fraudulent statement with respect to the tax benefits to be secured by reason of holding an interest in the partnership, that would be subject to a penalty under section 6700 (relating to penalty for promoting abusive tax shelters, etc.), is hereby delegated to the following officials:
 - a. The Assistant Commissioner (International) and District Directors in connection with the issuance of pre-filing notification letters;

Note: This authority is also delegated to LB&I Director of International; LB&I Directors, Field Operations; W&I Director, Compliance; SB/SE Area Directors.
 - b. Assistant Commissioners (Examination) and (International) when pre-filing notification letters have not been issued.

Note: This authority is also delegated to LB&I Director of International; SB/SE Director of Compliance; and TE/GE Director, Government Entities.
- (3) The authority to make such determinations may not be redelegated.
- (4) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 210, effective January 25, 1985, is superseded.
- (5) Signed: James I. Owens, Deputy Commissioner

1.2.2.5.18
(02-28-2019)
**Delegation Order 4-21
(Rev. 2) (formerly
DO-219, Rev. 4),
Jeopardy and
Termination
Assessments**

- (1) **Jeopardy and Termination Assessments**
- (2) **Authority:** To approve jeopardy and termination assessments.
- (3) **Delegated to:** a.) Small Business/ Self-Employed (SB/SE) - Area Directors; Department Managers, Campus Examination/Automated Underreporter; and Specialty Tax Chiefs. b.) Large Business and International (LB&I) Directors, Field Operations. c.) Tax Exempt and Government Entities (TE/GE): Directors, Employee Plans, Exempt Organizations and Indian Governments/Tax Exempt Bonds. d.) Criminal Investigations (CI) Directors Field Operations.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC 6201, 6851, 6861, and 6862; 26 CFR 301.6201-1, 26 CFR 1.6851-1, 26 CFR 301.6852-1, 26 CFR 301.6861-1, 26 CFR 301.6862-1, and 26 CFR 301.7701-9; Treasury Order 150-10.

- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Delegation Order No. 4-21(Rev.1), Effective November 18, 2013.
- (7) Signed: Kristen Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.5.19
(01-16-1997)
**Delegation Order 4-23
(formerly DO-224, Rev.
1), Consent to Revoke
Elections Under IRC
Section 897(i)**

- (1) **Consent to Revoke Elections Under IRC Section 897(i)**
- (2) **Authority:** To consent to revocation of elections made under section 897(i) of the Internal Revenue Code.
- (3) **Delegated to:** Examination Field Group Managers **for cases within their jurisdiction.**

Note: This authority is also delegated to LB&I Team Managers.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order No. 150-10 and 26 CFR 1.897-3(f).
- (6) 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 No. 224, effective April 24, 1987.
- (7) Signed: James E. Donelson, Acting Chief Compliance Officer

1.2.2.5.20
(12-03-2020)
**Delegation Order 4-24
(Rev. 1), Settlement
Offers and Closing
Agreements in LB&I
Cases Where Appeals
Has Effected a
Settlement**

- (1) **Settlement Offers and Closing Agreements in LB&I Cases Where Appeals Has Effected a Settlement**

Note: [Supplements Delegation Order 8-3 (formerly DO-97 (as revised))]

- (2) **Authority:** To accept settlement offers on any issue in a Large Business and International (LB&I) case under their jurisdiction where a settlement (including a hazards settlement) has been effected by Appeals in a previous, subsequent, or the same tax period (the settled period) with respect to the same issue of the same taxpayer, or of another taxpayer who was directly involved in the transaction or taxable event. This authority applies regardless of the amount of liability sought to be compromised.
 - a. No settlement will be made unless all the following factors are present in the tax year currently under LB&I jurisdiction:
 1. The facts surrounding a transaction or taxable event in the tax period under examination are substantially the same as the facts in the settled period;
 2. The legal authority relating to such issue must have remained unchanged;
 3. The underlying issue must have been settled by Appeals independently of other issues (e.g. no trading of issues) in the settled tax period; and
 4. The issue must have been settled in Appeals with respect to the same taxpayer (including consolidated and unconsolidated subsidiaries) or another taxpayer who was directly involved in the transaction or taxable event in the settled period.

- b. The above criteria apply to taxpayers "directly involved" in the transaction. Illustrations of a taxpayer "directly involved" in the transaction are as follows:

1. Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 20xx where A and B would logically receive similar tax treatment. Taxpayer A's treatment of the transaction is adjusted by LB&I and settled in Appeals. The adjustment involves the same legal issue with respect to Taxpayer B. LB&I may resolve Taxpayer B's case in a manner consistent with the Appeals settlement of Taxpayer A.

2. Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 20xx where A and B would logically receive similar tax treatment. Taxpayer A's treatment of the transaction is adjusted by LB&I and settled by Appeals. In addition, Taxpayer A or B (or both) is directly involved in a separate but similar transaction or taxable event in the same, prior, or subsequent tax period involving the same legal issue as above. Such issue for Taxpayers A or B only may also be settled in a consistent manner provided it involves substantially the same facts.

(3) **Delegated to:** LB&I Team Managers

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

(5) **Authority:** To review and approve prior to finalization, the settlements described in paragraph (2), above, in an LB&I case, together with any related closing agreement or Form 870-AD, Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment.

(6) **Delegated to:** LB&I Territory Managers

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

(8) **Authority:** To execute closing agreements and/or the Form 870-AD in order to effect any final settlement reached in an LB&I case after review by the appropriate LB&I Territory Manager.

(9) **Delegated to:** LB&I Team Managers

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

(11) **Sources of Authority:** Treasury Order 150-10, 26 USC 7121 and 26 CFR 301.7121-1.

(12) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 4-24 (formerly Delegation Order No. 236 (Rev. 3)) dated August 25, 1997.

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

1.2.2.5.21
(10-18-2008)
**Delegation Order 4-25
(Rev. 2), Supplements
Delegation Order No. 97]
Settlement Offers,
Closing Agreements,
and Settlement
Agreements under
Section 6224(c) in Cases
with Technical Advisor
(TA) Program Issues and
Appeals Technical
Guidance Program
(Compliance
Coordinated and
Appeals Coordinated)
Issues**

- (1) **[Supplements Delegation Order No. 97] Settlement Offers, Closing Agreements, and Settlement Agreements under Section 6224(c) in Cases with Technical Advisor (TA) Program Issues and Appeals Technical Guidance Program (Compliance Coordinated and Appeals Coordinated) Issues.**
- (2) **Authority:** To review and approve proposed settlements of TA coordinated issues and Appeals Technical Guidance (Compliance coordinated) issues for which Appeals has approved settlement guidelines or approved settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.
- (3) **Delegated to:** Appeals Technical Guidance Coordinators assigned to the coordinated issue in combination, as appropriate, with: Technical Advisor assigned to the coordinated issue and Large Business and International (LB&I) Team Managers with case jurisdiction; Technical Advisor assigned to the coordinated issue and Small Business/Self-Employed (SB/SE) Territory Managers, Group Managers or Technical Services Managers, SB/SE Compliance Services Operations or Dept. Managers; Tax Exempt and Government Entities (TE/GE) Group Managers or Team Managers; Wage and Investment (W&I) Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To review and approve proposed settlements of Appeals Coordinated Issues (ACI) for which Appeals has approved settlement guidelines or approved settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.
- (6) **Delegated to:** Appeals Technical Guidance Coordinators assigned to the coordinated issue in combination, as appropriate, with: Technical Advisor assigned to the coordinated issue and LB&I Team Managers with case jurisdiction; Technical Advisor assigned to the coordinated issue and SB/SE Territory Managers, Group Managers, or Technical Services Managers, SB/SE Compliance Services Operations or Department Managers; TE/GE Group Managers or Team Managers; W&I Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.

- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To accept settlement offers on coordinated issues in the TA Program and the Appeals Technical Guidance Program (Compliance Coordinated and Appeals Coordinated) after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (9) **Delegated to:** LB&I Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Operations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers for cases under their respective jurisdictions.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To execute closing agreements, settlement agreements under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment, to effect any final settlement reached on TA coordinated issues and Appeals Technical Guidance Program (Compliance and Appeals coordinated) issues after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (12) **Delegated to:** LB&I Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Operations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers for cases under their respective jurisdictions.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) The following authorities relating to Settlement Offers, Closing Agreements and Settlement Agreements under section 6224(c) apply only to specific coordinated issues designated by the Chief, Appeals.
- (15) **Authority:** To review and approve proposed settlements of TA coordinated issues and Appeals Technical Guidance (Compliance coordinated) issues for which Appeals has approved settlement guidelines or approved settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. The approval authority here is expressly limited to accepting resolutions within the Appeals prescribed range or position. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.
- (16) **Delegated to:** Technical Advisor assigned to the coordinated issue and LB&I Team Managers with case jurisdiction; Technical Advisor assigned to the coordinated issue and SB/SE Territory Managers, Group Managers, or Technical Services Managers, SB/SE Compliance Services Operations or Department

Managers; TE/GE Group Managers or Team Managers; W&I Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.

- (17) **Redelegation:** This authority may not be redelegated.
- (18) **Authority:** To review and approve proposed settlements of Appeals Coordinated Issues (ACI) for which Appeals has approved settlement guidelines or appeals settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.
- (19) **Delegated to:** Technical Advisor assigned to the ACI coordinated issue and LB&I Team Managers with case jurisdiction; Technical Advisor assigned to the ACI coordinated issue and SB/SE Territory Managers, Group Managers, or Technical Services Managers, SB/SE Compliance Services Operations or Department Managers; TE/GE Group Managers or Team Managers; W&I Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.
- (20) **Redelegation:** This authority may not be redelegated.
- (21) **Authority:** To accept settlement offers on coordinated issues in the TA Program, and Appeals Technical Guidance Program (Compliance and Appeals Coordinated) after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (22) **Delegated to:** LB&I Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Operations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers, for cases under their respective jurisdictions. This authority applies regardless of the amount of liability to be compromised.
- (23) **Redelegation:** This authority may not be redelegated.
- (24) **Authority:** To execute closing agreements, settlement agreements under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment, to effect any final settlement reached on TA coordinated issues and Appeals Technical Guidance Program (Compliance and Appeals coordinated) issues after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (25) **Delegated to:** LB&I Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Op-

erations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers, for cases under their respective jurisdictions.

- (26) **Redelegation:** This authority may not be redelegated.
- (27) **Sources of Authority:** IRC 6224(c) and IRC 7121; 26 CFR 301.7121-1 and 26 CFR 301.7701-9.
- (28) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-25 (Rev 1).
- (29) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement

1.2.2.5.22
(09-10-2021)

**Delegation Order 4-26
(Rev. 2) , Authority to
Issue and Execute
Notices of Employment
Tax Determination Under
IRC Section 7436**

- (1) **Authority to Issue and Execute Notices of Employment Tax Determination Under IRC Section 7436**
- (2) **Authority:** To sign and send to the taxpayer by mail, including by registered or certified mail, any Notice of Employment Tax Determination Under IRC Section 7436.
- (3) **Delegated to:**
 - a. SB/SE Campus – Department Managers, Campus Examination/Automated Underreporter.
 - b. SB/SE Field Examination – Territory Managers.
 - c. SB/SE Technical Services – Revenue Agent Reviewers GS-12; Tax Compliance Officer Reviewers GS-09.
 - d. SB/SE Specialty Examination – Employment Tax Territory Managers.
 - e. W&I – Director, Accounts Management; Director, Submission Processing; Directors, Return Integrity and Compliance Services.
 - f. Appeals – Team Managers; Team Case Leaders as to their respective cases.
 - g. LB&I – Territory Managers.
 - h. TE/GE – Group Managers.
- (4) **Redelegation:** This authority may not be re-delegated.
- (5) **Sources of Authority:** § 7436; Treasury Order 150-10.
- (6) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-26 rev. 1, effective October 28, 2013.
- (7) Signed: Douglas O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.5.23
(01-30-2012)

**Delegation Order 4-27
(Rev. 1) (formerly DO
4-27), Designated
Inspection Sites For
Fuel Inspections**

- (1) **Designated Inspection Sites For Fuel Inspections**
- (2) **Authority:** To designate an Inspection Site for Fuel Inspections.
- (3) **Delegated to:** National Fuel Compliance officers and National Fuel Compliance Agents in the Excise Tax Program.
- (4) **Redelegation:** This authority may not be redelegated.

- (5) **Sources of Authority:** IRC 4083(c)(2); 26 CFR 48.4083-1(b)(2), and Treasury Order 150-10.
- (6) 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 No. 4-27.
- (7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.5.24
(01-30-2012)
**Delegation Order 4-28
(Rev. 1) (formerly DO
4-28), Authorizing an
Alternative Proof of
Payment for the
Registration of a
Highway Motor Vehicle**

- (1) **Authorizing an Alternative Proof of Payment for the Registration of a Highway Motor Vehicle**
- (2) **Authority:** To authorize an alternative proof of payment for the registration of a highway motor vehicle.
- (3) **Delegated to:** Chief, Excise Tax Program.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** 26 CFR. 41.6001-2(a) .
- (6) 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 No. 4-28.
- (7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.5.25
(04-24-2014)
**Delegation Order 4-29
(Rev. 1) (formerly
DO-4-29, DO-262, Rev.
1), Pre-Filing
Agreements for Large
Business and
International Taxpayers**

- (1) **Pre-Filing Agreements for Large Business and International Taxpayers**
- (2) **Authority:** To enter into and approve pre-filing agreements described in Revenue Procedure 2005-12 and any successor Revenue Procedure.
- (3) **Delegated to:** Directors (Large Business and International); Directors, Field Operations (Large Business and International).
In the case of an issue under the jurisdiction of Small Business/Self-Employed Specialty Tax, the SB/SE Director of Specialty Tax.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR. 301.7121-1(a) and 26 CFR. 301.7701-9.
- (6) To the extent that any action previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 4-29, effective January 25, 2005.
- (7) Signed: John M. Dalrymple, Deputy Commissioner, Services and Enforcement

1.2.2.5.26
(01-06-1997)
**Delegation Order 4-32
(formerly DO-245, Rev.
1), Closing Agreements
Subject to Internal
Revenue Service and
Resolution Trust
Corporation
Inter-Agency Agreement
Dated December 10,
1992**

- (1) **Closing Agreements Subject to Internal Revenue Service and Resolution Trust Corporation Inter-Agency Agreement Dated December 10, 1992**
- (2) **Authority:** To enter into and approve written agreements with any person relating to federal tax years resolved pursuant to the Agreement, including future tax years to which the Agreement applies.
- (3) **Delegated to:** District Directors, Regional Directors of Appeals, Assistant Regional Directors of Appeals, Chiefs and Associate and Assistant Chiefs of Appeals, and to Appeals Team Chiefs and Team Managers with respect to their team cases, for cases under their jurisdiction (including cases docketed before the United States Tax Court); and to Regional Directors of Appeals, Assistant Regional Directors of Appeals, Chiefs and Associate and Assistant Chiefs of Appeals, in cases docketed before the United States Tax Court other than those referred to above, but only upon the request of the Chief Counsel or delegate of the Chief Counsel.

Note: This authority is also delegated to TE/GE Directors; LB&I Directors, Field Operations; W&I Director, Compliance; SB/SE Area Directors; Appeals Operating Unit Directors, Appeals Area Directors, Appeals Deputy Area Directors, Appeals Team Case Leaders, and Appeals Team Managers.

- (4) **Redelegation:** The authority delegated in this order may not be redelegated, except that District Directors may redelegate their authority, but no lower than the Chief, Quality Review Staff/Section **or equivalent level position**.
- (5) **Sources of Authority:** 26 CFR 301.7121-1(a); Treasury Order No. 150-07; Treasury Order No. 150-09; and Treasury Order No. 150-10.
- (6) This order supplements the authority contained in Delegation Order No. 97 (as revised) and supersedes Delegation Order No. 245, effective May 11, 1995. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
- (7) Signed: Michael P. Dolan, Deputy Commissioner

1.2.2.5.27
(02-28-2019)
**Delegation Order 4-33
(Rev. 2), Authority to
Sign Form 870-IS,
Waiver of Collection
Restrictions in Innocent
Spouse Cases**

- (1) **Authority to Sign Form 870-IS, Waiver of Collection Restrictions in Innocent Spouse Cases**
- (2) **Authority:** The authority to sign Form 870-IS, Waiver of Collection Restrictions in Innocent Spouse Cases on behalf of the Commissioner for claims filed under section 6015 of the Internal Revenue Code
- (3) **Delegated to:** Small Business/Self Employed (SB/SE): Cincinnati Centralized Innocent Spouse Team Managers; Examination Technical Services Group Managers. b.) Appeals: Appeals Team Managers; Appeals Team Case Leaders as to their respective cases.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source(s) of Authority:** IRC 6015; Treas. Reg. Sections 1.6015-1 through 1.6015-9, and Treasury Order No. 150-10.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-33 (Rev.1) Effective July 17th, 2014.

- (7) Signed: Kristen B. Wiebbob, Deputy Commissioner for Services and Enforcement

1.2.2.5.28
(10-25-2012)

**Delegation Order 4-34
(Rev. 1) (formerly
DO-4-34), Gaming Tip
Compliance Agreements**

- (1) **Gaming Tip Compliance Agreements**
- (2) **Authority:** To sign Tip Rate Determination Agreements (TRDAs) or Gaming Industry Tip Compliance Agreements described in Revenue Procedure 2007-32 (or successor guidance), but only where:
 - a. the agreement has already been signed by the taxpayer or the taxpayer's representative and
 - b. the agreement follows without material modification the format of the pro-forma agreement attached to the Revenue Procedure, except as provided by the Revenue Procedure.
- (3) **Delegated to:** Program Manager, National Tip Reporting Compliance Program (Small Business/Self-Employed) for non-tribal gaming operations; Managers, Indian Tribal Governments (Tax Exempt and Government Entities) for Indian tribal gaming operations.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To revoke in writing an agreement addressed by this order.
- (6) **Delegated to:** Director, Specialty Programs (Small Business/Self Employed) for non-tribal gaming operations; Director, Indian Tribal Governments (Tax Exempt and Government Entities) for Indian tribal gaming operations.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** Treasury Order 150-10; Rev. Proc. 2007-32.
- (9) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order 4-34.
- (10) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.5.29
(01-30-2012)

**Delegation Order 4-37
(Rev. 1) (formerly DO
4-37), Recordkeeping
Requirement**

- (1) **Recordkeeping Requirement**
- (2) **Authority:** To require any person, by notice served them, to keep records reflecting whether or not the person is liable for tax.
- (3) **Delegated to:** Team Managers (Large Business & International); Examination Group Managers (Small Business/Self-Employed); Technical Services Group Managers (Small Business/Self-Employed); Specialty Programs Group Managers (Small Business/Self-Employed); Campus Compliance Services Managers (Small Business/Self-Employed); Group Managers (Tax Exempt & Government Entities); and Examination Reporting Compliance Managers (Wage & Investment).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** IRC 6001 26 CFR 1.6001-1(d); 26 CFR 53.6001-1(b); 26 CFR 55.6001-1(b); 26 CFR 156.6001-1(b).

- (6) 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 4-37.
- (7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.5.30
(10-31-1987)
**Delegation Order 4-39
(formerly DO-225, Rev.
1), Authority of
Examination Managers
and Supervisors GM-13
and GM-14 in Pre-1983
Non-TEFRA Tax Shelter
Cases**

- (1) **Authority of Examination Managers and Supervisors GM-13 and GM-14 in Pre-1983 Non-TEFRA Tax Shelter Cases**

Note: [Supplements Delegation Order Nos. 60 and 66 and amends and supplements Delegation Order No. 97 (as revised)]

- (2) The authority vested in the Commissioner of Internal Revenue by 26 CFR 301.6020-1, 26 CFR 301.6201-1, 26 CFR 301.7121-1(a), 26 CFR 301.7701-9, and Treasury Department Order No. 150-07, Treasury Department Order No. 150-09, and Treasury Department Order No. 150-10, as revised, is hereby delegated as follows:
 - a. The Assistant Commissioners (Examination) and (International), Assistant Regional Commissioners (Examination), and Examination Managers and Supervisors GM-13 and GM-14 in Districts, Service Centers and Compliance Center are hereby authorized in cases under their jurisdiction to enter into and approve a written agreement with any person relating to the Internal Revenue liability, of such person (or of the person or estate for whom he/she acts) to close pre-ERTA tax shelter commodity issues, based on the Servicewide administrative positions developed by Appeals, Chief Counsel, and Examination, and other tax shelter initiative issues based on settlement positions reached by Chief Counsel or Appeals on the specific shelter where the initial investment was made prior to January 1, 1983. These agreements will be executed on Form 870-AD, Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment, and Form 906, Closing Agreement on Final Disposition Covering Specific Matters. This authority is also delegated to Managers and Supervisors GM-13 and GM-14 as to their respective cases.
 - b. The authority delegated herein extends only to tax shelter issues, including penalties or related statutory issues that must be adjusted due to settlement of the tax shelter issues. This authority, also extends to tax shelter issues on subsequent year returns where benefits from pre-1983 tax shelters are claimed.
- (3) The authorities contained in this order are intended to supplement the authorities contained in Delegation Order No. 60 (as revised), Delegation Order No. 66 (as revised), and amends and supplements Delegation Order No. 97 (as revised). The delegation of authority granted herein may not be redelegated.
- (4) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 225 effective April 6, 1987 is superseded.
- (5) Signed: Charles H. Brennan, Deputy Commissioner (Operations)

1.2.2.5.31
(05-05-1997)
**Delegation Order 4-40
(formerly DO-244, Rev.
1), IRS Employees'
Returns Selected for
Examination**

- (1) **IRS Employees' Returns Selected for Examination**
- (2) **Authority:** To approve survey of IRS employees' returns selected for examination and assigned to a group. Approval must be in writing and surveys are subject to mandatory review.
- (3) **Delegated to:** Chief, Examination Division in district offices; District director in districts where there are no division chiefs; and Chief, Compliance Division in the service centers.

Note: This authority is also delegated to W&I Territory Managers; SB/SE and LB&I Territory Managers; LB&I Directors, Field Operations; Chiefs in Customer Service Centers, Chiefs in Compliance Field Services.

- (4) **Redelegation:** This authority may be not be redelegated.
- (5) **Source of Authority:** Treasury Order 150-10.
- (6) 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 244 effective June 8, 1994.
- (7) Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

1.2.2.5.32
(04-08-2008)
**Delegation Order 4-41
(New), Formal Written
Request for Financial
Institution Records
where Summons
Authority is Not
Available**

- (1) **Formal Written Request for Financial Institution Records where Summons Authority is Not Available.**
- (2) **Authority:** To authorize the issuance to a financial institution, when summons authority does not apply, of a formal written request for records relating to financial accounts under 31 CFR Part 14, implementing the formal written request procedures of 12 USC 3402(5) and 12 USC 3408; and to certify that all the requirements of 31 CFR Part 14 have been complied with.
- (3) **Delegated to:** Directors (Large Business and International; Small Business/Self-Employed; Tax Exempt & Government Entities; Wage & Investment; and Criminal Investigation); Territory Managers (Large & Mid- Size Business; Small Business/Self-Employed; Wage & Investment); Area Managers (Small Business/Self-Employed; and Tax Exempt & Government Entities); and Special Agents in Charge (Criminal Investigation).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To serve a formal written request for the production of documents, to make inquiry as may be relevant or material to the production of these documents, and to receive and examine data.
- (6) **Delegated to:** Revenue Agents (Large Business and International; Small Business/Self-Employed; Tax Exempt & Government Entities; and Wage & Investment); Revenue Officers (Large Business and International; Small Business/Self-Employed; Tax Exempt & Government Entities; and Wage & Investment); Compliance Officers (Large Business and International; Small Business/Self-Employed; Tax Exempt & Government Entities; and Wage & Investment); and Special Agents (Criminal Investigation).
- (7) **Redelegation:** This authority may not be redelegated.

- (8) **Sources of Authority:** 31 CFR Part 14; 12 USC 3402(5) and 3408.
- (9) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.
- (10) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement

1.2.2.5.33
(03-20-2007)
Delegation Order 4-42 (New), Authority to Execute Written Agreements Made Under Announcement 2006-95, Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States

- (1) **Authority to Execute Written Agreements Made Under Announcement 2006-95, Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States**
- (2) **Authority:** To execute written agreements, including closing agreements, with any person (or the person or estate for whom he/she acts) to effect final settlement offers, regardless of liability sought to be compromised, made under Announcement 2006-95. This does not include the authority to set aside any written agreement or closing agreement.
- (3) **Delegated to:** Territory and Program Managers, Foreign Resident Compliance Program, LB&I International. This authority is extended only to persons who are assigned permanently to the position of Territory and Program Managers, Foreign Resident Compliance Program.
- (4) **Redelegation:** This authority may not be further redelegated.
- (5) **Source of Authority:** IRC 7121; 26 CFR 301.7121-1(a); Treasury Order No. 150-10; Announcement 2006-95, Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States, 2006-50 I.R.B. 1105 (Dec. 11, 2006), updated by Announcement 2007-28, Extension of Deadline for Settlement Offered to Certain Foreign Embassy Staff, 2007-10 IRB 683 (Mar. 5, 2007).
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: Kevin M. Brown, Deputy Commissioner for Services and Enforcement

1.2.2.5.34
(04-11-2018)
Delegation Order 4-45 (Rev. 1), Consolidated Group Matters

- (1) **Consolidated Group Matters**
- (2) **Authority:** To perform the functions of the Commissioner with respect to matters related to the agent for a consolidated group as provided in Treasury Regulations 1.1502-77, 1.1502-77A and 1.1502-77B, Rev. Proc. 2002-43 and Rev. Proc. 2015-26.
- (3) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; Team Managers (Large Business and International) as to their respective cases; and Group Managers (Small Business/Self-Employed and Tax Exempt and Government Entities) as to their respective cases.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order No. 150-10, IRC 1502 and 7701(a); Treasury Regulations 301.7701-9(c), 1.1502-77, 1.1502-77A and 1.1502-77B.

- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-45 (New) dated June 6, 2008.
- (7) Signed: Kirsten B. Wielobob, Deputy Commissioner, Services and Enforcement

1.2.2.5.35
(03-15-2022)
**Delegation Order 4-46
(Rev. 3), Qualifying
Advanced Coal Project
Credit, Qualifying
Gasification Project
Credit and Qualifying
Advanced Energy
Project Credit Programs
and Credit for Carbon
Oxide Sequestration**

- (1) **Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit and Qualifying Advanced Energy Project Credit Programs and Credit for Carbon Oxide Sequestration**
- (2) **Authority:** To administer the following four programs:
 - The qualifying advanced coal project program under Internal Revenue Code § 48A established under Notice 2006-24, Notice 2007-52, Notice 2008-26, Notice 2008-96, Notice 2009-24, Notice 2011-24, Notice 2012-51, Notice 2015-14, or any successor notices;
 - The qualifying gasification project program under Internal Revenue Code § 48B established under Notice 2006-25, Notice 2007-53, Notice 2008-97, Notice 2009-23, Notice 2014-81 or any successor notices;
 - The qualifying advanced energy project program under Internal Revenue Code § 48C established under Notice 2009-72, Notice 2013-12 or any successor notice; and
 - The credit for carbon oxide sequestration under Internal Revenue Code § 45Q, Treasury Regulation Section 1.45Q, or any related notice(s).
- (3) **Delegated to:** : Director, Enterprise Activities Practice Area (Large Business & International) or the LB&I Practice Area Director who has responsibility and oversight for the Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit Program and the Credit for Carbon Oxide Sequestration.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC 48A(d), IRC 48B(d), IRC 48C(d) and IRC 45Q; Treasury Order 150-10.
- (6) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-46 (Rev. 2) dated August 10, 2017.
- (7) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.5.36
(05-27-2011)
**Delegation Order 4-47
(New), Compliance
Reviews of Economic
Sanctions Program**

- (1) **Compliance Reviews of Economic Sanctions Program**
- (2) **Authority:** Except as otherwise set forth in this order, to take any action the Commissioner of Internal Revenue is authorized to take under Treasury Directive No.15-43 with respect to conducting reviews for compliance with economic sanctions programs.
- (3) **Delegated to:** Program Manager, Bank Secrecy Act Policy.
- (4) **Redelegation:** This authority may not be redelegated.

- (5) **Authority:** To conduct compliance reviews for compliance with economic sanctions programs.
- (6) **Delegated to:** GS-11 Revenue Agents assigned as Bank Secrecy Act examiners but only with respect to persons that are subject to examination by IRS for compliance with the Title 31 provisions of the Bank Secrecy Act.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To refer apparent economic sanctions program violations and to refer apparent economic sanctions program compliance risks to the Office of Foreign Assets Control.
- (9) **Delegated to:** GS-14 Bank Secrecy Act Program Analysts and Program Manager, Bank Secrecy Act Policy.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To exchange information with the Office of Foreign Assets Control with respect to apparent economic sanctions program violations and apparent economic sanctions program compliance risks.
- (12) **Delegated to:** GS-14 Bank Secrecy Act Program Analysts and Program Manager, Bank Secrecy Act Policy.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To enter into agreements with Office of Foreign Assets Control when such agreements are necessary to comply with the terms of the Memorandum of Understanding between the U.S. Department of the Treasury, Internal Revenue Service, and U.S. Department of the Treasury, Office of Foreign Assets Control, dated November 23, 2009, and any successor agreements between the IRS and Office of Foreign Assets Control.
- (15) **Delegated to:** Bank Secrecy Act Program Analysts GS-14 and Program Manager, Bank Secrecy Act Policy.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To disclose to the Director of the Office of Foreign Assets Control information that could impact an IRS criminal investigation whenever necessary to comply with the terms of the MOU.
- (18) **Delegated to:** Chief, Criminal Investigation
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Sources of Authority:** 31 USC. 313 and 31 USC. 321; Treasury Orders 101-05 and 105-17; and Treasury Directive 15-43.
- (21) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (22) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.5.37
(08-30-1999)
**Delegation Order 4-48
(formerly DO-260),
Authority to Sign
Secured Employee
Benefits Settlement
Agreements**

- (1) **Authority to Sign Secured Employee Benefits Settlement Agreements**
- (2) **Authority:** To accept settlement offers and to execute closing agreements to effect such settlement offers made under Revenue Procedure 99–26, regardless of the amount of the liability sought to be compromised.
- (3) **Delegated to:** The Vacation Pay Issue Specialist.
- (4) **Redelegation:** The authority may not be redelegated.
- (5) **Authority:** In cases under their jurisdiction, to accept to make settlement offers and to execute closing agreements to effect such settlement offers made under Rev. Proc. 99–26 **subject to** the review and approval by the Vacation Pay Specialist of the settlement offers and closing agreements as proposals with supporting documentation prior to their finalization.
- (6) **Delegated to:** Examination case managers and group managers.
- (7) **Redelegation:** The authority may not be redelegated.
- (8) **Sources of Authority:** Treasury Order Nos. 150-07, 150-09, 150-10, and the authority contained in IRC 7121 to offer and accept written settlement offers and execute closing agreements, relating to federal tax matters that are the subject of Rev. Proc. 99–26, Secured employee Benefits Settlement Initiative.
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (10) Signed: Stuart L. Brown, Chief Counsel and Bob Wenzel, Deputy Commissioner (Operations).

1.2.2.5.38
(11-01-2022)
**Delegation Order 4-49
(Rescinded), Notice of
the Existence of a
Conflicting Claim to the
Investment Tax Credit
for a Film or Tape.**

- (1) **Notice of the Existence of a Conflicting Claim to the Investment Tax Credit for a Film or Tape**
- (2) This delegation order is obsolete because the use of the authority described in Temp. Treas. Reg. Sections 7.48-2(b)(3) and 7.48-2(c)(2) requires an election to have been made in 1977. Additionally, the carryforward periods for both the Investment Tax Credit (ITC) and Net Operating Loss (NOL) expired many years ago. The delegation order is therefore rescinded.
- (3) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.5.39
(11-19-2015)
**Delegation Order 4-50
(Rev. 1), Voluntary
Classification Settlement
Program (VCSP)
Applications**

- (1) **Voluntary Classification Settlement Program (VCSP) Applications**
- (2) **Authority:** To accept Voluntary Classification Settlement Program (VCSP) Applications, verify eligibility and execute related closing agreements.
- (3) **Delegated to:** Small Business/Self-Employed Specialty Examination, Centralized Employment Tax Operations Supervisory Tax Examining Technicians.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 USC 7121; 26 CFR 301.7121-1; 26 CFR 301.7701-9; 26 CFR 601.202 and Treasury Order 150-10.

- (6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 4-50.
- (7) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.5.40
(07-21-2022)

**Delegation Order 4-52
(Rev. 2), Partnership
Matters Under the
Centralized Partnership
Audit Regime**

- (1) **Partnership Matters Under the Centralized Partnership Audit Regime**
- (2) **Authority:** To determine whether an election out of the centralized partnership audit regime is invalid, and if determined invalid, to issue written notification of the IRS determination to the partnership. [e.g. Letter 6062].
- (3) **Delegated to:**
 - a. SB/SE Compliance personnel – Group Managers;
 - b. LB&I Compliance personnel – Field Team Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC 6221; Treas. Reg. 301.6221(b)-1(e)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (6) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) **Authority:** To accept and sign a partnership's request to revoke its election out of the centralized partnership audit regime, and to issue and mail related Letters/Forms [e.g. Form 15288].
- (8) **Delegated to:**
 - a. SB/SE Compliance personnel – Group Managers;
 - b. LB&I Compliance personnel – Field Team Managers.
- (9) **Redelegation:** This authority may not be redelegated.
- (10) **Sources of Authority:** IRC 6221; Treas. Reg. 301.6221(b)-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (11) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (12) **Authority:** To issue and mail the notice of administrative proceeding (NAP) to the partnership and separately to the partnership representative [e.g. Letter 5893 to partnership and Letter 5893-A to partnership representative].
- (13) **Delegated to:** Delegated to: SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists.
- (14) **Redelegation:** This authority may not be redelegated.
- (15) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (16) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

- (17) **Authority:** To withdraw the notice of administrative proceeding (NAP) and issue notification to the partnership and separately to the partnership representative. [e.g. Letter 6047 to partnership and Letter 6047-A to partnership representative].
- (18) **Delegated to:**
 - a. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - b. SB/SE Compliance personnel -Technical Services Passthrough Coordinators.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Sources of Authority:** Treas. Reg. §301.6231–1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (21) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (22) **Authority:** To determine that there is no partnership representative designation in effect and to designate a partnership representative and (if applicable) appoint a designated individual. To issue and mail written notification (of an IRS determination that there is no partnership representative designation in effect) to the partnership, the partnership representative whose designation is determined to be not in effect (and its designated individual, if applicable). To issue and mail written notification of an IRS designation and appointment (if applicable) to the partnership, the designated partnership representative and the appointed designated individual (if applicable). [e.g. Letters 6053, 6007 and 6008].
- (23) **Delegated to:**
 - a. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - b. Appeals - Appeals Team Managers; Appeals Team Case Leaders;
 - c. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
 - d. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
 - e. Office of Chief Counsel - Attorneys of Chief Counsel.
- (24) **Redelegation:** This authority may not be redelegated.
- (25) **Sources of Authority:** IRC 6223(a); Treas. Reg. 301.6223-1(e)(7), 301.6223-1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (26) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (27) **Authority:** To issue written confirmation of receipt of a resignation of the partnership representative or designated individual to the partnership and the resigning partnership representative or the resigning designated individual. [e.g. Letters 6053 and 6007].
- (28) **Delegated to:**
 - a. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - b. Appeals - Appeals Team Case Leaders; Appeals Officers;

- c. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
 - d. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
 - e. Office of Chief Counsel - Attorneys of Chief Counsel.
- (29) **Redelegation:** This authority may not be redelegated.
- (30) **Sources of Authority:** IRC 6223; Treas. Reg. 301.6223-1(d)(1), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (31) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (32) **Authority:** To issue written confirmation of receipt of a revocation of the partnership representative or designated individual to the partnership, the revoked partnership representative, the revoked designated individual (if applicable), and the new partnership representative [e.g. Letters 6053, 6007 and 6008].
- (33) **Delegated to:**
- a. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - b. Appeals - Appeals Team Case Leaders; Appeals Officers;
 - c. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
 - d. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
 - e. Office of Chief Counsel - Attorneys of Chief Counsel.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Sources of Authority:** IRC 6223; Treas. Reg. 301.6223-1(e)(1), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (36) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (37) **Authority:** To execute agreements extending the period of limitations on making adjustments [e.g. Form 872-M].
- (38) **Delegated to:**
- a. SB/SE Compliance personnel -Group Managers, Technical Services Passthrough Coordinators.
 - b. LB&I Compliance personnel -Team Managers, GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit.
 - c. Appeals - Appeals Team Case Leaders; Appeals Officers.
 - d. Chief Counsel - Deputy Associate Chief Counsel, but only for taxable years that are the subject of a pending letter ruling request.
- (39) **Redelegation:** This authority may not be redelegated.
- (40) **Sources of Authority:** IRC 6235; Treas. Reg. 301.6235-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (41) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

- (42) **Authority:** On account of a mathematical or clerical error appearing on a partnership return, to adjust partnership-related items based on the error, to assess any resulting imputed underpayment, and to provide notice of the same and to abate any amounts assessed under section 6232(d)(1)(A).
- (43) **Delegated to:**
 - a. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - b. LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit.
- (44) **Redelegation:** This authority may not be redelegated.
- (45) **Sources of Authority:** IRC 6213, 6232(d)(1); Treas. Reg. § 301.6232-1; IRC 6222; Treas. Reg. 301.6222-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (46) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (47) **Authority:** On account of a partner's failure to comply with the requirements of section 6222(a), to adjust partnership-related items on the partner's return to comply with the requirements of section 6222(a), to assess any resulting underpayment of tax or imputed underpayment, and to provide notice of the same. [e.g. Letter 6202].
- (48) **Delegated to:**
 - a. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - b. LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit
- (49) **Redelegation:** This authority may not be redelegated.
- (50) **Sources of Authority:** IRC 6213, 6232(d)(1); Treas. Reg. 301.6232-1; IRC 6222; Treas. Reg. 301.6222-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (51) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (52) **Authority:** To issue and mail the notice of proposed partnership adjustment (NOPPA) to the partnership and separately to the partnership representative. [e.g. Letter 5892 to partnership and Letter 5892-A to partnership representative].
- (53) **Delegated to:**
 - a. Appeals – Appeals Team Managers; Appeals Team Case Leaders;
 - b. SB/SE Compliance personnel -Technical Services Passthrough Coordinators.
- (54) **Redelegation:** This authority may not be redelegated.
- (55) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (56) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

- (57) **Authority:** To withdraw the notice of proposed partnership adjustment (NOPPA) and issue notification to the partnership and separately to the partnership representative. [e.g. Letter 6048 to the partnership and Letter 6048-A to the partnership representative].
- (58) **Delegated to:**
- a. SB/SE Compliance personnel -Technical Services Group Managers;
 - b. LB&I Compliance personnel -Territory Managers/Program Managers;
 - c. Appeals - Program Managers.
- (59) **Redelegation:** This authority may not be redelegated.
- (60) **Sources of Authority:** Treas. Reg. 301.6231-1(f), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (61) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (62) **Authority:** To accept and sign an offer of agreement to partnership examination changes, imputed underpayment and computation and partnership level determinations as to penalties, additions to tax and additional amounts contained in the notice of proposed partnership adjustment [e.g. Form 14792]; to accept partnership's waiver of restrictions on assessment for imputed underpayments, penalties, additions to tax and additional amounts.
- (63) **Delegated to:**
- a. LB&I Compliance personnel –GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to Campus BBA Unit;
 - b. SB/SE Compliance personnel –Technical Services Passthrough Coordinators;
 - c. Appeals - Appeals Team Managers; Appeals Team Case Leaders.
- (64) **Redelegation:** This authority may not be redelegated.
- (65) **Sources of Authority:** IRC 6232(d); Treas. Reg. 301.6232-1(d)(2); IRC 6231(b)(2)(A); Treas. Reg. 301.6231-1(b)(2); IRC 6223(b), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (66) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (67) **Authority:** To consent to and sign extensions of the taxpayer's modification submission period under IRC §6225(c)(7) [e.g. Form 8984].
- (68) **Delegated to:**
- a. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
 - b. LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit
- (69) **Redelegation:** This authority may not be redelegated.
- (70) **Sources of Authority:** IRC 6225(c)(7); IRC 6235(a)(2), 6235(a)(3); Treas. Reg. 301.6225-2(c)(3)(ii), IRC 7803(a)(2)(A), Treasury Order 150-10.

- (71) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (72) **Authority:** To accept and sign a waiver of the period under IRC §6231(b)(2)(A) and expiration of the period for modification submissions under IRC §6225(c)(7) [e.g. Form 8981].
- (73) **Delegated to:**
 - a. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
 - b. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit.
- (74) **Redelegation:** This authority may not be redelegated.
- (75) **Sources of Authority:** IRC 6231(b)(2)(A); IRC 6225(c)(7); Treas. Reg.301.62252(c)(3)(iii), 301.6231-1(b)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (76) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (77) **Authority:** To accept and sign a certification by a publicly traded partnership that it will notify specified partners and qualified relevant partners regarding approved modification(s) under IRC §6225(c)(5), and to indicate that requested modification(s) is approved by the IRS [e.g. Form 15028].
- (78) **Delegated to:** LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit.
- (79) **Redelegation:** This authority may not be redelegated.
- (80) **Sources of Authority:** IRC 6225(c)(5), Treas. Reg. 301.6225-2(d)(5)(v),IRC 7803(a)(2)(A), Treasury Order 150-10.
- (81) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (82) **Authority:** To approve or deny requests for modification of an imputed underpayment and issue modification determination notification letters [e.g. Letter 5975] which notifies the partnership regarding the approval, partial approval, or denial of modifications requested.
- (83) **Delegated to:** LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit.
- (84) **Redelegation:** This authority may not be redelegated.
- (85) **Sources of Authority:** IRC 6225(c)(8), Treas. Reg. 301.6225-2(c)(1), (4), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (86) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (87) **Authority:** To accept and sign an offer of agreement to partnership imputed underpayments and partnership level determinations as to penalties, additions to tax, and additional amounts and waiver of restrictions on assessment for

imputed underpayments, penalties, additions to tax and additional amounts. [e.g. Form 15027, Partnership Summary of Approved Modifications and the Imputed Underpayments].

(88) **Delegated to:**

- a. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
- b. LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
- c. Appeals - Appeals Team Managers; Appeals Team Case Leaders.

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

(90) **Sources of Authority:** IRC 6225(c)(8); IRC 6231(a); Treas. Reg. 301.6225-2(c)(3)(ii); IRC 6231(b)(2)(A); Treas. Reg. 301.6225-2(d)(5)(v); Treas. Reg. 301.62252(c)(1), IRC 7803(a)(2)(A), Treasury Order 150-10.

(91) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(92) **Authority:** To accept and sign the waiver of notice of final partnership adjustment [e.g. Form 14726].

(93) **Delegated to:**

- a. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;;
- b. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
- c. Appeals - Appeals Team Managers; Appeals Team Case Leaders.

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

(95) **Sources of Authority:** IRC 6231; IRC 6232(b), (d)(2), Treas. Reg. 301.62321(d)(2), IRC 7803(a)(2)(A), Treasury Order 150-10.

(96) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(97) **Authority:** To issue and mail the notice of final partnership adjustment to the partnership and separately to the partnership representative [e.g. Letter 5933/5933-A].

(98) **Delegated to:**

- a. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
- b. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
- c. Appeals -Appeals Team Managers; Appeals Team Case Leaders

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

(100) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.

(101) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

- (102) **Authority:** To accept and sign an agreement to rescind a notice of final partnership adjustment. [e.g. Form 15057 and Letter 6247].
- (103) **Delegated to:**
 - a. SB/SE Compliance personnel -Technical Services Passthrough Coordinators;
 - b. LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
 - c. Appeals - Appeals Team Managers; Appeals Team Case Leaders.
- (104) **Redelegation:** This authority may not be redelegated.
- (105) **Sources of Authority:** IRC 6231; Treas. Reg. 301.6231-1, IRC 7803(a)(2)(A), Treasury Order 150-10.
- (106) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (107) **Authority:** To determine whether an election for alternative to payment of the imputed underpayment under IRC section 6226 is invalid and to sign and issue related forms(s) [e.g. Form 8988] and letter(s) [e.g. Letter 5931]. To determine whether an election for alternative to payment of the imputed underpayment under IRC section 6226 is invalid and to sign and issue related forms(s) [e.g. Form 8988] and letter(s) [e.g. Letter 5931].
- (108) **Delegated to:**
 - a. LB&I Compliance personnel -GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
 - b. SB/SE Compliance personnel -Technical Services Passthrough Coordinators.
- (109) **Redelegation:** This authority may not be redelegated.
- (110) **Sources of Authority:** IRC 6226, Treas. Reg. 301.6226-1(d), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (111) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (112) **Authority:** To consent to and sign a request to revoke an election for alternative to payment of the imputed underpayment [e.g. Form 8989]; to issue related letter(s) [e.g. Letter 5934].
- (113) **Delegated to:**
 - a. LB&I Compliance personnel - GS-13 Senior Revenue Agents and GS-14 Tax Law Specialists assigned to BBA Unit;
 - b. SB/SE Compliance personnel -Technical Services Passthrough Coordinators.
- (114) **Redelegation:** This authority may not be redelegated.
- (115) **Sources of Authority:** IRC 6226, Treas. Reg. 301.6226-1(c)(1), (d), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (116) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

- (117) **Authority:** To enter into and approve a written agreement with a partnership, a partnership representative or designated individual, and/or one or more persons holding a direct or indirect interest in the partnership with respect to: the determination of partnership-related items (including an imputed underpayment); any elections or other actions (including any waivers of restrictions) under Subchapter C of Chapter 63; any penalties, additions to tax, or other amounts with respect to the determination of partnership-related items; and any items affected by such items of such person (or of the person or estate for whom he or she acts), with respect to a taxable period or periods ended prior to the date of the agreement, related specific items affecting other taxable periods and any imputed underpayment in other taxable periods resulting from adjustments to partnership-related items in periods ended prior to the date of the agreement. This does not include the authority to set aside any closing agreement.
- (118) **Delegated to:**
- a. LB&I Compliance personnel -Managers who supervise the BBA Unit Technical Staff;
 - b. SB/SE Compliance personnel – Technical Services Group Managers;
 - c. Appeals - Appeals Team Managers; Appeals Team Case Leaders.
- (119) **Redelegation:** This authority may not be redelegated.
- (120) **Sources of Authority:** IRC 7121, 6232(d); Treas. Reg. 301.6232-1(d)(2); IRC6231(b)(2)(A); Treas. Reg. 301.6231-1(b)(2); IRC 6223(b), IRC 7803(a)(2)(A),Treasury Order 150-10.
- (121) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 4-52, dated January 21, 2021.
- (122) **Authority:** To determine and assess an imputed underpayment, interest, penalties, additions to tax and additional amounts and to issue and give notice and demand for payment to a BBA partnership or a pass-through partner of a BBA partnership [e.g. Letters 6210, 6248 and Notices CP210 and CP220].
- (123) **Delegated to:** LB&I Compliance personnel -GS-13 Revenue Agents and GS14 Tax Law Specialists assigned toBBA Unit.
- (124) **Redelegation:** This authority may not be redelegated.
- (125) **Sources of Authority:** IRC 6225, IRC 6226(b)(4), IRC 6232, IRC 6201-6204; IRC 6301; IRC 6303; Treas. Reg. 301.6225-1(a), Treas. Reg. 301.6226-3(e)(2), Treas. Reg. 301.6227-2(b), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (126) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (127)) **Authority:** To determine and assess an imputed underpayment, proportionate share of such imputed underpayment or any specified similar amount, as well as any interest, penalties, additional amounts, and additional tax on any partner of the partnership at the close of the adjustment year or the former partners as determined for purposes of section 6241(7) and to issue and give notice and demand for payment.

- (128) **Delegated to:** LB&I Compliance personnel -GS-13 Revenue Agents and GS14 Tax Law Specialists assigned toBBA Unit.
- (129) **Redelegation:** This authority may not be redelegated.
- (130) **Sources of Authority:** IRC 6232(f); IRC 6201-6204; IRC 6301; IRC 6303; IRC 7803(a)(2)(A), Treasury Order 150-10.
- (131) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (132) **Authority:** To accept and sign a partnership's request to revoke its election into BBA under 1101(g)(4) of the Bipartisan Budget Act of 2015, Public Law 114-74 and to issue related Forms [e.g. Form 15288].
- (133) **Delegated to:**
 - a. SB/SE Compliance personnel – Group Managers;
 - b. LB&I Compliance personnel – Team Managers.
- (134) **Redelegation:** This authority may not be redelegated.
- (135) **Sources of Authority:** Section 1101(g)(4) of the Bipartisan Budget Act of 2015, Public Law 114-74, Treas. Reg. 301.9100-22(a), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (136) To the extent that any action previously exercised consistent with this ordermay require ratification, it is hereby approved and ratified.
- (137) **Authority:** To determine the validity of a partnership's election into BBA under 1101(g)(4) of the Bipartisan Budget Act of 2015, Public Law 114-74 is invalid and to issue related Letters/Forms.
- (138) **Delegated to:**
 - a. SB/SE Compliance personnel – Group Managers;
 - b. LB&I Compliance personnel – Team Managers;
 - c. SB/SE and LB&I GS-11 Revenue Agents; GS-14 Tax Law Specialists;
 - d. SB/SE Compliance personnel – Technical Services Passthrough Coordinators.
- (139) **Redelegation:** This authority may not be redelegated.
- (140) **Sources of Authority:** Section 1101(g)(4) of the Bipartisan Budget Act of 2015, Public Law 114-74, Treas. Reg. 301.9100-22(a), IRC 7803(a)(2)(A), Treasury Order 150-10.
- (141) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 4-52 (Rev. 1), dated November 11, 2021.
- (142) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

- 1.2.2.5.41
(03-09-2022)
Delegation Order 4-55 (New), Authority to Execute Consent Agreement Form 921-M, Consent Fixing Period of Limitation to Make Partnership Adjustments, Related to Taxpayer Requests Under Revenue Procedure 92-29, or its equivalent
- (1) **Authority to Execute Consent Agreement Form 921-M, Consent Fixing Period of Limitation to Make Partnership Adjustments, Related to Taxpayer Requests Under Revenue Procedure 92-29, or its equivalent**
 - (2) **Authority:** The authority to execute consent agreement Form 921-M for the request to use estimated costs of future improvements in basis in determining gain or loss on the sale of lots under Revenue Procedure 92-29, or its equivalent.
 - (3) **Delegated to:** Small Business/Self-Employed (SB/SE) Field Examination Technical Services - Revenue Agent Reviewers.
 - (4) **Redelegation:** This authority may not be redelegated.
 - (5) **Sources of Authority:** Revenue Procedure 92-29 and IRC 6235
 - (6) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
 - (7) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement
- 1.2.2.6
(08-01-2019)
Delegations of Authority for the Collecting Process
- (1) This IRM subsection contains delegation orders for the Collection process.
- 1.2.2.6.1
(06-05-2018)
Delegation Order 5-1 (Rev. 5), To Accept, Reject, Return, Terminate or Acknowledge Withdrawals of Offers in Compromise
- (1) **To Accept, Reject, Return, Terminate or Acknowledge Withdrawals of Offers in Compromise**
- 1.2.2.6.1.1
(06-05-2018)
Acceptance Authority
- (1) **Authority:** To accept offers in compromise based on doubt as to collectibility, including those with special circumstances, when the assessed liability is \$250,000 or more.
 - (2) **Delegated to:**
 - Small Business/Self-Employed (SBSE) Director, Collection Policy
 - SBSE National Program Manager (OIC)
 - SBSE Collection OIC Territory Managers
 - SBSE Collection Operations Managers (COIC)
 - Appeals Area Directors
 - (3) **Redelegation:** This authority may not be redelegated.
 - (4) **Authority:** To accept offers in compromise based on doubt as to collectibility, including those with special circumstances, when the assessed liability is less than \$250,000.

(5) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Collection Team Managers (COIC)
- Appeals Team Managers

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

(7) **Authority:** To accept offers in compromise based on effective tax administration for public policy reasons or equity considerations.

(8) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection Territory Managers
- SBSE Collection Operations Managers (COIC/DATL)
- Director, Examination Appeals
- Director, Appeals Specialized Examination Programs and Referrals
- Director, Collection Appeals

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

(10) **Authority:** To accept offers in compromise based on effective tax administration for economic hardship when the assessed liability is \$250,000 or more.

(11) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Territory Managers
- SBSE Collection Operations Managers (COIC)
- Appeals Area Directors

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

(13) **Authority:** To accept offers in compromise based on effective tax administration offers with economic hardship when the assessed liability is less than \$250,000.

(14) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Collection Team Managers (COIC)
- Appeals Team Managers

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

(16) **Authority:** To accept offers in compromise involving employees of the Internal Revenue Service.

(17) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)

- SBSE Collection OIC Territory Managers
- SBSE Collection Operations Managers (COIC/DATL)
- SBSE Technical Services Territory Managers
- SBSE Examination Area Directors
- Tax Exempt/Government Entities (TE/GE) Compliance Planning and Classification (CP&C), Classification and Case Assignment Program Manager
- TE/GE Area Managers [Employee Plans (EP) and Exempt Organizations(EO)]
- TE/GE Managers Field Operations [Indian Tribal Governments(ITG)/Tax Exempt Bonds (TEB)]
- TE/GE Program Managers ITG/TEB Technical
- Large Business & International (LB&I) International Individual Compliance (IIC) Territory Manager
- Appeals Area Director

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

(19) **Authority:** To accept offers in compromise based on doubt as to liability when the liability (including interest, penalty, additional amount, or additional tax) is \$250,000 or more.

(20) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Director, Examination Policy
- SBSE Collection OIC Territory Managers
- SBSE Operations Managers (COIC/DATL)
- SBSE Technical Services Territory Managers
- TE/GE CP&C, Classification and Case Assignment Program Manager
- TE/GE Area Managers (EP and EO)
- TE/GE Managers Field Operations (ITG/TEB)
- TE/GE Program Managers ITG/TEB Technical
- LB&I IIC Territory Managers
- Appeals Area Director

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

(22) **Authority:** To accept offers in compromise based upon doubt as to liability when the liability (including interest, penalty, additional amount, or additional tax) is less than \$250,000.

(23) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Team Managers (COIC/DATL)
- SBSE Specialty Programs, including Estate and Gift Tax, Excise Tax, and Employment Tax Group Managers
- SBSE Examination Group Managers
- SBSE Technical Services Territory Manager
- TE/GE Group Managers (EP and EO Examinations)
- TE/GE CP&C, Classification and Case Assignment Program Manager
- TE/GE Managers Field Operations (ITG/TEB)

- TE/GE Program Manager ITG/TEB Technical
- LB&I IIC Team Managers
- Appeals Team Managers

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

(25) **Authority:** To sign the acceptance letters after offers in compromise are deemed accepted based upon 24-month mandatory acceptance under Internal Revenue Code (IRC) 7122(f).

(26) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Territory Managers
- SBSE Collection Operations Managers (COIC/DATL)
- SBSE Technical Services Territory Managers
- TE/GE CP&C, Classification and Case Assignment Program Managers
- TE/GE Area Managers (EP/EO)
- TE/GE Managers Field Operations (ITG/TEB)
- TE/GE Program Managers ITG/TEB Technical
- LB&I IIC Territory Managers
- Appeals Area Directors

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

(28) **Authority:** To accept offers in compromise after a determination letter has been issued to reject the offer as not in the best interest of the government.

(29) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Territory Managers
- SBSE Collection Operations Managers (COIC)
- Appeals Area Director

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

1.2.2.6.1.2 (06-05-2018) Rejection Authority

(1) **Authority:** To reject offers in compromise based on doubt as to collectibility.

(2) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Collection Team Managers (COIC)
- Appeals Team Managers

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

(4) **Authority:** To reject doubt as to collectibility offers in compromise for public policy reasons.

(5) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)

- SBSE Collection Territory Managers
- SBSE Collection Operations Managers (COIC)
- Appeals Area Directors

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

(7) **Authority:** To reject doubt as to collectibility offers in compromise on the basis that the offer is not in the best interest of the government.

(8) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection Territory Managers
- SBSE Collection Operations Managers (COIC)
- Appeals Area Directors

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

(10) **Authority:** To reject doubt as to collectibility offers in compromise based on doubt as to collectibility with special circumstances.

(11) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Collection Team Managers (COIC)
- Appeals Team Managers

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

(13) **Authority:** To reject offers in compromise based on effective tax administration for economic hardship.

(14) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Collection Team Managers (COIC)
- Appeals Team Managers

(15) **Redelegation:** This authority may not be redelegated

(16) **Authority:** To reject offers in compromise based on effective tax administration, and public policy or equity (non-economic hardship) considerations.

(17) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Territory Managers
- SBSE Collection Operations Managers (COIC/DATL)
- SBSE Director, Examination Policy
- SBSE Technical Services Territory Managers
- Appeals Area Directors

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

- (19) **Authority:** To reject offers in compromise involving employees of the Internal Revenue Service.
- (20) **Delegated to:**
- SBSE Director, Collection Policy
 - SBSE National Program Manager (OIC)
 - SBSE Collection OIC Territory Managers
 - SBSE Collection Operations Managers (COIC/DATL)
 - SBSE Examination Area Directors
 - SBSE Technical Services Territory Managers
 - TE/GE CP&C, Classification and Case Assignment Program Managers
 - TE/GE Area Managers (EP and EO)
 - TE/GE Managers Field Operations (ITG/TEB)
 - TE/GE Program Managers ITG/TEB Technical
 - LB&I IIC Territory Managers
 - Appeals Area Directors
- (21) **Redelegation:** This authority may not be redelegated.
- (22) **Authority:** To reject offers in compromise based on doubt as to liability.
- (23) **Delegated to:**
- SBSE Director, Collection Policy
 - SBSE National Program Manager (OIC)
 - SBSE Director Examination Policy
 - SBSE Technical Services Group Manager
 - SBSE Collection OIC Group Managers
 - SBSE Collection Team Managers (COIC/DATL)
 - SBSE Director, Examination Policy
 - SBSE Examination Group Managers
 - SBSE Specialty Programs including Estate and Gift Tax, Excise Tax, and Employment Tax Group Managers
 - SBSE Technical Services Group Manager
 - TE/GE Group Managers (EP and EO Examination)
 - TE/GE CP&C, Classification and Case Assignment Program Manager
 - TE/GE Managers Field Operations (ITG/TEB)
 - TE/GE Program Managers ITG/TEB Technical
 - LB&I IIC Territory Managers
 - Appeals Team Managers
- (24) **Redelegation:** This authority may not be redelegated.
- (25) **Authority:** To reject offers in compromise for failure to return an addendum to Form 656 or failure to return an amended Form 656.
- (26) **Delegated to:**
- SBSE Director, Collection Policy
 - SBSE National Program Manager (OIC)
 - SBSE Collection OIC Group Managers
 - SBSE Collection Team Managers (COIC)
 - Appeals Team Managers
- (27) **Redelegation:** This authority may not be redelegated.

(28) **Authority:** To sustain rejected offers in compromise on appeal.

(29) **Delegated to:**

- Appeals Team Managers

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

1.2.2.6.1.3

(06-05-2018)

Return Authority

(1) **Authority:** To return offers in compromise for failure to provide financial information, failure to make required estimated tax payments, failure to make a required Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA) payment(s) and/or the application fee when submitting a revised or related Form 656, failure to perfect the original offer, failure to make the monthly required TIPRA payments when submitting a periodic payment offer, incorrectly claiming exemption from application fee or TIPRA payments, other investigations pending, or “solely to delay” collection considerations.

(2) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Group Managers
- SBSE Collection Team Managers (COIC)
- SBSE Specialty Programs, including Estate and Gift Tax, Excise Tax, and Employment Tax Group Managers
- SBSE Examination Group Managers
- SBSE Technical Services Group Managers
- TE/GE Area Managers (EP and EO Examinations)
- TE/GE CP & C Classification and Case Assignment Program Manager
- TE/GE Managers Field Operations (ITG/TEB)
- TE/GE Program Manager ITG/TEB Technical
- LB&I International Individual Compliance (IIC) Group Managers

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

(4) **Authority:** To return all offers in compromise deemed as not processable, if during the pendency of the offer investigation the taxpayer filed bankruptcy, tax was paid in full by a refund offset, tax was abated or cannot be identified as owing, taxpayer fails to perfect the original offer, or any other reason other than those cited in (1) above.

(5) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE OIC Specialists
- SBSE Tax Examiners (COIC)
- SBSE Collection OIC Process Examiners
- SBSE Collection OIC Tax Examiners (Field)
- SBSE Collection Tax Examiners (DATL)
- SBSE Examination Planning and Special Programs (PSP) Coordinators
- SBSE Examination GS-11 Revenue Agents
- TE/GE Group Managers (EP and EO Examinations)
- TE/GE CP&C, Classification and Case Assignment Program Manager
- TE/GE Managers Field Operations (ITG/TEB)
- TE/GE Program Manager ITG/TEB Technical

- LB&I IIC Team Managers

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

1.2.2.6.1.4
(06-05-2018)

Termination Authority

(1) **Authority:** To terminate consideration of any offer in compromise upon the death of a taxpayer.

(2) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Offer in Compromise Specialists
- SBSE Offer in Compromise Examiners (COIC)
- SBSE Offer in Compromise Process Examiners
- SBSE Collection Offer in Compromise Tax Examiners (Field)
- SBSE Collection Tax Examiners (DATL)
- SBSE Examination PSP Coordinators
- SBSE Examination GS-11 Revenue Agents
- TE/GE Group Managers (EP and EO Examinations)
- TE/GE CP&C, Classification and Case Assignment Program Manager
- TE/GE Managers Field Operations (ITG/TEB)
- TE/GE Program Manager ITG/TEB Technical
- LB&I IIC Team Managers
- Appeals Officers

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

(4) **Authority:** To terminate a compromise agreement upon a taxpayer's default of the terms of a compromise or the terms of any collateral agreement.

(5) **Delegated to:**

- The official who accepted the offer in compromise or his/her successor
- Monitoring OIC Tax Examiner

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

1.2.2.6.1.5
(06-05-2018)

Withdrawal Authority

(1) **Authority:** To acknowledge withdrawal of all offer in compromise.

(2) **Delegated to:**

- SBSE Director, Collection Policy
- SBSE National Program Manager (OIC)
- SBSE Collection OIC Specialists
- SBSE Collection Tax Examiners (COIC)
- SBSE Collection OIC Process Examiners
- SBSE Collection OIC Tax Examiners (Field)
- SBSE Collection Tax Examiners (DATL)
- SBSE Examination PSP Coordinators
- SBSE Examination GS-11 Revenue Agents
- TE/GE Group Managers (Examination Functions)
- TE/GE CP&C, Classification and Case Assignment Program Manager
- TE/GE Program Manager, ITG/TEB Technical
- LB&I IIC Team Managers
- Appeals Officers

1.2.2.6.1.6
(06-05-2018)

Sources of Authority

- (3) **Redelegation:** This authority may not be redelegated.
- (1) **Sources of Authority:** 26 CFR 301.7122-1; 26 CFR 301-7701-9; Treasury Order 150-10.
- (2) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supercedes Delegation Order No. 5-1 (Rev. 4).
- (3) **Approved:** Kirsten Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.6.2
(10-21-2013)

**Delegation Order 5-2
(Rev. 2), Prepare or
Execute Returns**

- (1) **Prepare or Execute Returns**
- (2) **Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.
- (3) **Delegated to:** Internal Revenue Agents; Tax Compliance Officers; Tax Auditors; GS-09 Revenue Officers and Revenue Officer Examiners; Compliance Services Collection Operations Managers; Campus Automated Substitute for Return Operations Managers; Campus Examination Operation Managers; GS-09 Campus Examination Revenue Agents; GS-09 Campus Examination Tax Compliance Officers; Campus Examination Managers; GS-09 Individual Tax Advisory Specialists; GS-11 Bankruptcy Advisors; GS-09 Bankruptcy Specialists; Indian Tribal Government Specialists; Federal State and Local Government Specialists; Tax Exempt Bonds Specialists; Collection Centralized Case Processing Managers; Senior Employment Tax Specialists; Employment Tax: Tax Examining Technicians; Estate Tax Examiners and Estate Gift Tax Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC 6020(b); 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9.
- (6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order No. 5-2 (Rev. 1).
- (7) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.6.3
(11-08-2007)

**Delegation Order 5-3
(Rev. 1), Levy on
Property in the Hands of
a Third Party (not to
include Levy Form
668-B)**

- (1) **Levy on Property in the Hands of a Third Party (not to include Levy Form 668-B)**
- (2) **Authority:** To issue notices of intent to levy and notices of the right to a collection due process hearing.
- (3) **Delegated to:** Technical Services Advisors; GS-09 Insolvency employees; Revenue Officers; Tax Resolution Representatives; Tax Examiners and Collection Representatives in SB/SE and W&I responsible for collection matters.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To issue notices of levy on property in the hands of a third party, except as further qualified below.

- (6) **Delegated to:** GS-09 Insolvency employees; Technical Services Advisors; GS-09 Revenue Officers; GS-09 Tax Resolution Representatives; GS-06 Tax Examiners and Collection Representatives in SB/SE and W&I responsible for collection matters.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To issue notices of levy:
 - a. On retirement income
 - b. On benefit income (unless specifically listed elsewhere in this Delegation Order)
 - c. On Social Security income
 - d. In alter-ego and nominee situations that have been concurred with by the responsible Area Counsel or Associate Area Counsel
- (9) **Delegated to:** SB/SE and W&I Compliance/Collection Managers responsible for collection matters; SB/SE Campus Insolvency Managers; GS-12 Insolvency employees; Technical Services Advisors; GS-09 Revenue Officers; W&I Field Assistance Group Managers.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To issue notices of levy on:
 - a. The income of both spouses living in the same household
 - b. Cash loan value of life insurance
- (12) **Delegated to:** Insolvency Group Managers; Technical Services Advisory Group Managers; Revenue Officer Group Managers; GS-09 SB/SE and W&I Compliance/Collection Managers responsible for collection matters; W&I Field Assistance Group Managers.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To issue notices of levy when collection is in jeopardy (with or without a jeopardy/termination assessment) after all pre-levy notices have been issued and the waiting periods for them have passed. For example, even after all pre-levy notices, jeopardy may be required for a levy because:
 1. It is the appearance date of a summons
 2. There is a pending or active installment agreement
 3. A rejected installment agreement can be appealed or is being appealed
 4. An offer in compromise is pending
 5. A rejected offer in compromise can be appealed or is being appealed
- (15) **Delegated to:** SB/SE Collection Territory Managers; Insolvency Territory Managers; Technical Services Advisory Territory Managers; SB/SE and W&I Compliance/Collection Managers (second level) responsible for collection matters; W&I Field Assistance Territory Managers. Concurrence of the responsible Area Counsel or Associate Area Counsel is required.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To issue notices of levy:
 - a. On Relocation Act payments
 - b. On Medicare payments payable to beneficiaries

- c. On Foster Care payments
 - d. On cash deposited as security for bail
 - e. During the fifteen tolerance days following the end of the 30-day period for notice on intent to levy and notice of a right to a hearing if collection is in jeopardy
- (18) **Delegated to:** SB/SE Collection Territory Managers, W&I Field Assistance Territory Managers; Insolvency Territory Managers; Technical Services Advisory Territory Managers; SB/SE and W&I Compliance/Collection Managers (second level) responsible for collection matters.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To issue notices of levy when collection is in jeopardy (with or without a jeopardy/termination assessment) and the pre-levy notices have not been issued and/or the waiting periods after the notices have not passed:
- (21) **Delegated to:** SB/SE Collection Territory Managers; Insolvency Territory Managers; Technical Services Advisory Territory Managers; SB/SE and W&I Compliance/Collection Managers (second level) responsible for collection matters; W&I Field Assistance Territory Managers. Concurrence of the responsible Area Counsel or Associate Area Counsel is required.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To issue notices of levy on:
- a. United Nations employees' salaries
 - b. Death benefits
 - c. Funds held in pension and retirement plans (including IRAs and ERISA type pension plans) which the notice of levy withdraws as a lump sum
- (24) **Delegated to:** SB/SE Directors, Collection Area; SB/SE Directors, Compliance Campus Operations; W&I Field Directors, Compliance Services; Director, Case Processing; Director, Advisory, Insolvency and Quality.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To release notices of levy on property in the hands of a third party.
- (27) **Delegated to:** GS-12 Insolvency employees; Technical Services Advisors; GS-05 Revenue Officers; GS-09 Tax Resolution Representatives; Tax Examiners and Collection Representatives in SB/SE and W&I responsible for collection matters; Property Appraisal and Liquidation Specialists; GS-07 Bankruptcy Specialists and Bankruptcy Technicians.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Authority:** To issue final demand for payment to a third party who has not honored a notice of levy.
- (30) **Delegated to:** GS-12 Insolvency employees; GS-11 Technical Services Advisors; GS-05 Revenue Officers; GS-09 Tax Resolution Representatives; Tax Examiners and Collection Representatives in SB/SE and W&I responsible for collection matters; GS-07 Bankruptcy Specialists.
- (31) **Redelegation:** This authority may not be redelegated.

- (32) **Authority:** To issue a notice to exhibit books or records under IRC section 6333.
- (33) **Delegated to:** GS-12 Insolvency employees; GS-11 Technical Services Advisors; GS-09 Revenue Officers; Property Appraisal and Liquidation Specialists; GS-09 Tax Resolution Representatives; GS- 06 Tax Examiners and Collection Representatives in SB/SE and W&I responsible for collection matters.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Authority:** To make determinations to return levy payments and determine wrongful levy claims.
- (36) **Delegated to:** SB/SE Collection Territory Managers; Insolvency Territory Managers; Technical Services Advisory Territory Managers; SB/SE and W&I Compliance/Collection Managers (second level) responsible for collection matters; W&I Field Assistance Territory Managers (Field Assistance authority is only for Automated Levy Program payments, such as Federal Payment Levy Program, that are received for taxpayers who are assigned neither to ACS nor to a revenue officer).
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Sources of Authority:** IRC 6330, IRC 6331, IRC 6332, IRC 6333, IRC 6343, and IRC 7249; 26 CFR 301.6330-1, 26 CFR 301.6331-1, 26 CFR 301.6331-2, 26 CFR 301.6332-1, 26 CFR 301.6332-2, 26 CFR 301.6332-3, 26 CFR 301.6333-1, 26 CFR 301.6343-1, 26 CFR 301.6343-2 and 26 CFR 301.7701-9.
- (39) To the extent that any action previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 5-3.
- (40) Signed: Linda E. Stiff, Acting Commissioner

1.2.2.6.4
(05-09-2013)
**Delegation Order 5-4
(Rev. 3), Federal Tax
Lien Certificates**

- (1) **Federal Tax Lien Certificates**
- (2) **Authority:** To sign Notices of Federal Tax Lien.
- (3) **Delegated to:** SB/SE GS-9 Revenue Officers; SB/SE GS-9 Offer-in-Compromise Examiners, and GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Individual Taxpayer Advisory Specialists and Field Assistance Group Managers; W&I GS-8 Customer Service Representatives; SB/SE and W&I GS-592/962-6 Collection personnel (except for Lien Processing personnel).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To issue notice and opportunity for hearing upon filing of notice of lien
- (6) **Delegated to:** SB/SE Automated Lien System unit managers, GS-9 Revenue Officers, GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Tax Individual Taxpayer Advisory Specialists and Field Assistance Group Managers; W&I GS-8 Customer Service Representatives; SB/SE and W&I GS-592/962-6 Collection personnel (except for Lien Processing personnel).
- (7) **Redelegation:** This authority may not be redelegated.

- (8) **Authority:** To approve certificates of release of Federal tax lien (Satisfied or Unenforceable).
- (9) **Delegated to:** SB/SE GS-9 Revenue Officers, GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Individual Taxpayer Advisory Specialists and Field Assistance Group Managers, Centralized Case Processing Managers and GS 592-8 Lead Tax Examiners (Automated Lien System Units only) in response to lien payoffs.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To approve certificates of release of Federal tax lien for accepted Offers-in-Compromise.
- (12) **Delegated to:** SB/SE Revenue Officer Advisor/Reviewers, GS-11 Offer in Compromise Specialists (including managers in campus sites), and SB/SE 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:** To approve or reject certificates of release of Federal tax lien (Bond accepted).
- (15) **Delegated to:** SB/SE Field Collection Group Managers; SB/SE Insolvency Group Managers and Field Collection Advisory Revenue Officer Advisors/Reviewers.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To approve or reject an administrative appeal under IRC 6326
- (18) **Delegated to:** SB/SE Field Collection Advisory Group Managers.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To approve or reject a claim for failure to release a lien under IRC 7432 or for unauthorized collection actions under IRC 7433
- (21) **Delegated to:** SB/SE Field Collection Advisory Territory Managers
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To approve and issue certificates of discharge and subordination
- (24) **Delegated to:** SB/SE Field Collection Advisory Group Managers and Insolvency Group Managers.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To approve and issue certificates of discharge where the Government's interest in the property has no value.
- (27) **Delegated to:** SB/SE Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (28) **Redelegation:** This authority may not be redelegated.

- (29) **Authority:** To approve and issues certificates of subordination where the priority of the federal tax lien is not affected.
- (30) **Delegated to:** SB/SE Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Authority:** To approve and issue certificates of nonattachment.
- (33) **Delegated to:** SB/SE Field Collection Advisory Revenue Officer Advisors/ Reviewers and Insolvency Group Managers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Authority:** To approve and issue certificates of revocation.
- (36) **Delegated to:** SB/SE Field Collection Advisory Revenue Officer Advisors/ Reviewers, SB/SE Insolvency Group Managers, SB/SE GS-9 Revenue Officers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Authority:** 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 Field Collection Advisory Group Managers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Authority:** 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 Field Collection Advisory Territory Managers.
- (43) **Redelegation:** This authority may not be redelegated.
- (44) **Authority:** To approve the release of right of redemption.
- (45) **Delegated to:** SB/SE Field Collection Advisory Group Managers, Centralized Lien Operation Program Manager, Collection Group Managers for Centralized Lien Operation Field Office Resource Team Units.
- (46) **Redelegation:** This authority may not be redelegated.
- (47) **Authority:** To exercise right of redemption without a secured/guaranteed bidder.
- (48) **Delegated to:** SB/SE Field Collection Advisory Director.
- (49) **Redelegation:** This authority may not be redelegated.

- (50) **Authority:** To receive payment in redemption of real property after sale.
- (51) **Delegated to:** SB/SE GS-9 Revenue Officers and GS-12 Property Appraisal and Liquidation Specialists.
- (52) **Redelegation:** This authority may not be redelegated.
- (53) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien
- (54) **Delegated to:** SB/SE Field Collection Advisory Group Managers and Insolvency Group Managers.
- (55) **Redelegation:** This authority may not be redelegated.
- (56) **Authority:** To 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:** For cases assigned to Field Collection revenue officers, authority to 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:** Field Collection Group Managers.
- (61) **Redelegation:** This authority may not be redelegated.
- (62) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien on Direct Debit Installment Agreements.
- (63) **Delegated to:** Field Collection Revenue Officer Advisor/Reviewers.
- (64) **Redelegation:** This authority may not be redelegated.
- (65) **Authority:** To 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:** Centralized Lien Operation Managers.
- (67) **Redelegation:** This authority may not be redelegated.
- (68) **Authority:** To withdraw or reject a request to withdraw a Notice of Federal Tax Lien after the Federal Tax Lien has been released.
- (69) **Delegated to:** Field Collection Revenue Officer Advisor/Reviewers
- (70) **Redelegation:** This authority may not be redelegated.
- (71) **Authority:** To disclose outstanding lien amounts and lien payoff amounts
- (72) **Delegated to:** SB/SE Centralized Lien Operation Managers for Automated Lien System Units, Revenue Officers, Property Appraisal Liquidation Specialists, GS-9 Bankruptcy Specialists; SB/SE and W&I GS-9 Individual Taxpayer

Advisory Specialists; W&I CAS, Accounts Management, Customer Service Representatives; SB/SE and W&I GS-592/962-5 Collection personnel (GS-7 for Campus Lien Processing personnel).

- (73) **Redelegation:** This authority may not be redelegated.
- (74) **Authority:** 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:** Centralized Lien Operation Managers and GS-592-8 Lead Tax Examiners responsible for Automated Lien Systems.
- (76) **Redelegation:** This authority may not be redelegated.
- (77) **Sources Authority:** IRC 6320, 6321, 6323, 6324, 6325, 6326, 6335, 7425, 7432, 7433 and 7506; Treasury Order 150-10.
- (78) This order supersedes Delegation Order 5-4 (Rev. 2). To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (79) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.6.5 (04-11-2012) **Delegation Order 5-6, Petition for Remission**

- (1) **Petition for Remission**
- (2) **Authority:** To Petition for Remission of forfeited funds from Criminal Investigation or another Federal agency.
- (3) **Delegated to:** Director, Enterprise Collection Strategy (SB/SE); Director, Field Collection (SB/SE); Director, Collection Policy (SB/SE); Director, Advisory and Insolvency (SB/SE); Territory Managers, Collection Advisory and Insolvency (SB/SE); and Director, Compliance W&I).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) Source of Authority: Treasury Order 150-10.
- (6) To the extent that any action previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified.
- (7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.7 (03-11-2024) **Delegations of Authority for Human Resource Management Activities**

- (1) This IRM subsection contains delegation orders for Human Resource Management activities.

1.2.2.7.1 (06-10-2003) **Delegation Order 6-1 (New), Authority to Create and Abolish Positions**

- (1) **Authority to Create and Abolish Positions**
- (2) **Authority:** To create and abolish positions. The abolishment of a position is defined as the actual termination of the position, with the duties eliminated entirely or combined with the duties of another position or positions.

- (3) **Delegated to:** Deputy Commissioners, Chief of Staff, Division Commissioners, Chiefs, National Taxpayer Advocate, and Director, Research, Analysis and Statistics.
- (4) **Redelegation:** This authority may only be redelegated in writing by those positions in paragraph 3 within their organizations.
- (5) **Source of Authority:** Treasury Order No. 150-02.
- (6) To the extent that authorities previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) Signed: Mark W. Everson, Commissioner of Internal Revenue

1.2.2.7.2
(04-08-2010)

**Delegation Order 6-2
(formerly DO-27, Rev. 14), Authority to Administer Oaths Required by Law in Connection with Employment in the Federal Service**

- (1) **Authority to Administer Oaths Required by Law in Connection with Employment in the Federal Service**
- (2) **Authority:** To administer, without charge or fee, the oath of office required by 5 USC 3331, or any other oath required by law in connection with employment in the Federal Service.
- (3) **Delegated to:** HR Specialists, HR Assistants, and unless restricted in writing, to all Managers

Note: The oath of office may be administered telephonically in the rare situation where it is not feasible to administer the oath in person (e.g., significant travel delays, out of the United States) and the designated IRS official has obtained verbal verification of the new hire's identity by confirmation of the last four digits of the social security number, date of birth, and home address of the new hire.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To administer oaths to witnesses testifying in agency grievance process hearings.
- (6) **Delegated to:** Grievance Examiners assigned under IRM 6.771.1.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Source of Authorities:** IRC 7804; Treasury Order 102-01.
- (9) To the extent that the authority previously exercised consistent with the order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 27 (Rev. 15).
- (10) Signed: Mark A. Ernst, Deputy Commissioner for Operations Support.

1.2.2.7.3
(10-04-1990)

**Delegation Order 6-3
(formerly DO-102, Rev. 9), Delegation of Authority in Labor-Management Relations Matters**

- (1) **Delegation of Authority in Labor-Management Relations Matters**
- (2) The authority delegated to the Commissioner of Internal Revenue in Chapter 711, Treasury Personnel Management Manual, to administer the Labor-Management Relations Program is hereby delegated as follows. The Director, **Strategic Human Resources**, is authorized to:
 - a. Act as the Service's representative in dealing with the national headquarters of unions;

- b. Negotiate and execute agreements affecting more than one appointing office and agreements covering any amendments, corrections, alterations, substitutions and/or changes thereto;
 - c. Act as final approving official on all local agreements affecting only the immediate appointing office, including any amendments, corrections, alterations, substitutions and/or changes thereto, subject to existing statements of Service policy;
 - d. Establish and represent the Service's position on the appropriateness of units, non-negotiability assertions, negotiation impasses, unfair labor practice complaints, standards of conduct cases and other formal proceedings before the Federal Labor Relations Authority, the Federal Services Impasses Panel, and the Department of Labor;
 - e. Consult, as appropriate, with recognized unions holding national consultation rights with the Service and to consult with the national headquarters of properly recognized unions on Servicewide issues and issues affecting more than one appointing office;
 - f. Determine whether a dispute arising out of a collective bargaining agreement, involving a contract interpretation issue or a national grievance, shall be submitted to binding arbitration, and to represent the Service's position before an arbitrator; and
 - g. Issue interpretations of national agreements.
- (3) Regional Commissioners (regarding Regional Office employees); Assistant Commissioner (International); District Directors; Service Center Directors; the Director, Austin Compliance Center; the Director, Detroit Computing Center; the Director, National Office Resources Management Division; and the Director, Martinsburg Computing Center, are authorized to:
- a. Negotiate basic agreements after prior consultation with the Director, Human Resources Division, **and/or Director, Strategic Human Resources** or his/her designee;
 - b. Negotiate local supplemental agreements subject to the terms of any controlling master agreement; and
 - c. Consult, as appropriate, regarding local issues affecting only the immediate appointing office.

Note: This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners, Deputy Division Commissioners, Chiefs, Deputy Chiefs, National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors reporting directly to Assistant Deputy Commissioners, Division Commissioners; Area Directors, LB&I Directors, Field Operations, TE/GE Area Managers; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

- (4) Regional Commissioners; Director, National Office Resources Management Division; and Assistant Commissioner (International) are authorized to determine whether a dispute arising out of a collective bargaining agreement, other than contract interpretation issues (as determined by the Director, Human Resources Division **and/or Director, Strategic Human Resources**) or a national grievance, shall be submitted to binding arbitration.

Note: This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners, Deputy Division Commissioners, Chiefs, Deputy Chiefs, National Taxpayer Advocate; Deputy National Taxpayer Advocate;

1.2 Servicewide Policies and Authorities

Directors, Accounts Management Field, Directors, Compliance Services Field and Directors, Submission Processing Field.

- (5) Any or all of the authorities delegated in paragraph 1 may be redelegated by the Director, Human Resources Division **and/or Director, Strategic Human Resources**.
- (6) The authority delegated in paragraph 2 may be redelegated by the officials listed therein to their Personnel Officer **and/or their Director, Human Resources (or equivalent position)** but may not be further redelegated. In districts not having a personnel officer, the District Director may also redelegate this authority to an appropriate management official not below the group manager level.
- (7) The authority delegated in paragraph 3 may be redelegated by Regional Commissioners to Assistant Regional Commissioners (Resources Management).
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 102 (Rev. 8) effective January 28, 1987, is hereby superseded.
- (9) Signed: John D. Johnson, Deputy Commissioner (Planning and Resources/ Chief Financial Officer)

1.2.2.7.4
(11-18-2020)

Delegation Order 6-4 (Rev. 1), Authorization to Engage in Outside Employment, Business, and Other Activities

- (1) **Authorization to Engage in Outside Employment, Business, and Other Activities**
- (2) **Authority:** To approve requests to engage in permitted Outside Employment or Business Activities.
- (3) **Delegated to:** All managers for employees under their supervision, as follows:
 - **Immediate Managers** - serve as the Reviewing Official; recommending approval or disapproval.
 - **Second-Level Managers** - serve as the Approving or Disapproving Official.
Exception: Employees who are not assigned to a second-level manager (e.g., Deputy Commissioner for Operations Support) – the immediate manager serves as both the reviewing and the approving/disapproving official.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve Outside Employment requests to appear "on behalf of any taxpayer as a representative before any Federal, State, or local governmental agency, in an action involving a tax matter" after a written recommendation is received from the employee's second-level manager.
- (6) **Delegated to:** The Commissioner of the Internal Revenue Service (IRS).
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 18 USC § 205; 31 CFR § 0.103; Treasury Order: 102-01 (March 21, 2018).

- (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 6-4, dated April 3, 1991.

- (10) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.5
(07-23-1996)
**Delegation Order 6-5
(formerly DO-122, Rev.
4), Assignment of
Personnel Under
Intergovernmental
Personnel Act**

- (1) **Assignment of Personnel Under Intergovernmental Personnel Act**
- (2) **Authority:** To arrange for and authorize the temporary assignment of personnel between the Internal Revenue Service and State and local governments and institutions of higher education under Title IV of Public Law 91-648.
- (3) **Delegated to:**
 - a. Chief, Headquarters Operations, for National Office; National Director, Personnel Division; Regional Commissioners for their jurisdictions; the Executive Officer for Customer Service; and the Executive Officer for Service Center Operations for all assignments except those for the Tax Practitioner Institute and to Historically Black Colleges and Universities (HBCUs).
 - b. District Directors for Tax Practitioner Institute assignments.
 - c. National Director, Equal Opportunity and Diversity, for assignments to HBCUs.

Note: This authority is also delegated to Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors/ Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Field.

- (4) **Redelegation:** The Chief, Headquarters Operations, may redelegate no lower than the Director, Headquarters Human Resources. Regional Commissioners may delegate no lower than the Director of Support Services. All other officials delegated authority in this order may not redelegate.
- (5) **Source of Authority:** Chapter 250 of the Human Resources Directorate Manual.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) Signed: Michael P. Dolan, Deputy Commissioner

1.2.2.7.6
(11-04-2008)
**Delegation Order 6-7
(formerly DO-258),
Temporary Office
Closures Due to
Inclement Weather,
Imminent Health and
Safety Issues, or Other
Emergency Situations**

- (1) **Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or Other Emergency Situations**
- (2) **Authority:** To evacuate employees and close offices due to inclement weather, imminent health and safety issues, or other emergency situations and to dismiss employees from duty without charge to leave or loss of pay for short periods, generally not to exceed three consecutive workdays for a single period of excused absence, in accordance with applicable statutes, executive orders, regulations, and policies.

- (3) **Delegated to:** Senior Commissioner Representatives; Executive level positions serving as Senior Commissioner Representatives in campus locations for their assigned geographic areas of responsibility.

Note: In shared geographic areas, Senior Commissioner Representatives and campus executives serving as Senior Commissioner Representatives will coordinate inclement weather closing decisions to promote consistency across field and campus locations.

- (4) **Authority:** To evacuate employees if imminent health and safety issues exist at the assigned post of duty, and when necessary, close offices without charge to leave or loss of pay not to exceed one workday, in accordance with applicable statutes, executive orders, regulations, and policies.
- (5) **Delegated to:** Commissioner Representatives for their assigned geographic areas of responsibility.
- (6) **Redelegation:** These authorities may not be redelegated
- (7) **Source of Authority:** Treasury Order Number 102-01 (as revised).
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 258.
- (9) Signed: James P. Falcone, Acting Deputy Commissioner for Operations Support

1.2.2.7.7
(06-22-2015)

**Delegation Order 6-10
(Rev. 1), Procurement of
Training Using Standard
Form (SF) –182,
Request, Authorization,
Agreement and
Certification of Training**

- (1) **Procurement of Training Using Standard Form (SF) –182, Request, Authorization, Agreement and Certification of Training**
- (2) **Authority 1:** Effective November 28, 2012, approval authority for all training is subject to guidelines in Department of the Treasury Directive (TD) 12-70. Delegation Order 1-58 provides approval authority for events subject to TD 12-70 guidelines.
- (3) **Authority 2:** To provide initial approval of the selection of employees and managers to attend outservice (i.e., non-IRS) training. This training includes meetings, conferences, seminars, and symposia, which are designed to:
- improve public service,
 - achieve dollar savings,
 - increase employee skills and efficiency,
 - enhance employee retention,
 - accomplish uniform administration of training consistent with the Service's mission, and
 - ensure fair and equitable treatment of employees.
- (4) **Delegated to:** Immediate supervisor (or equivalent) for employees under his/her supervision and control.
- (5) **Redelegation:** This authority may not be redelegated.
- (6) **Authority 3:** To provide second-line supervisory approval, and in accordance with training guidelines, of the selection of employees and managers to attend outservice training.

- (7) **Delegated to:** Second-line supervisor (or equivalent) for employees under his/her supervision and control.
- (8) **Redelegation:** This authority may not be redelegated.
- (9) **Authority 4:** To certify, that the requested training meets the guidelines in Policy and Procedures Memorandum No. 70.3, IRS Office of Procurement Policy, which provides information on when the SF-182 should be used to obtain training services as opposed to using a purchase order or contract.
- (10) **Delegated to:** Chief Learning Officer/Training Director within the business unit (or equivalent) for employees under his/her jurisdiction.
- (11) **Redelegation:** This authority may be redelegated to Training Officials within the business unit (or equivalent) for employees under their jurisdiction, as necessary.
- (12) **Authority 5:** To obligate funds and certify payment, for employees and managers selected to attend outservice training.
- (13) **Delegated to:** Plan Managers within the business unit (or equivalent) for employees under their jurisdiction.
- (14) **Redelegation:** This authority may not be redelegated.
- (15) **Authority 6:** To certify after receipt of the course evaluation, the completion of training.
- (16) **Delegated to:** A Training Official or Manager within the business unit (or equivalent) for employees under his/her jurisdiction.
- (17) **Redelegation:** This authority may not be redelegated.
- (18) **Sources of Authority:** 5 CFR Part 410, (Training), OPM Training Policy Handbook (Authorities and Guidelines), the IRS Office of Policy and Procedures Memorandum No. 70.3, Standard Form SF-182, Request, Authorization, Agreement and Certification of Training, Delegation Order 1-58, and TD 12-70 guidelines.
- (19) 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 6-10 (formerly No. 92, Rev. 14), Effective October 19, 2010.
- (20) Signed: Stuart Burns, Acting Deputy Commissioner for Operations Support.

1.2.2.7.8
(06-28-2021)
**Delegation Order 6-11
(Rev. 2), Hours of Work**

- (1) **Hours of Work**
- (2) **Authority:** Per IRS policy, and in accordance with applicable statutes, executive orders, and regulations, authority is granted to approve tours of duty (TODs) (including flexible and compressed work schedules) and variances to the TOD for:
 - a. Operating conditions (i.e., a basic 40-hour workweek on five days other than Monday through Friday when necessitated by operating requirements);
 - b. Religious conviction; or
 - c. Educational purposes.

- (3) **Delegated to:** All managers for employees under their supervision.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** *Title 5, United States Code (USC), Section 6101, Basic 40-hour workweek; work schedules; regulations; Title 5 USC 6122, Flexible schedules; agencies authorized to use ; 5 USC 6127, Compressed schedules; agencies authorized to use and Treasury Order No. 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.*
- (6) This order supersedes Delegation Order No. 6-11 (Rev. 1), dated October 21, 2014. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.9

(02-01-2021)

Delegation Order 6-12 (Rev. 2), Absence and Leave

- (1) **Absence and Leave**
- (2) **Authority 1:** Per IRS policy, and in accordance with applicable statutes, executive orders, and regulations, authority is granted to approve:
 - a. The use of annual and sick leave, including the approval of advanced annual and sick leave;
 - b. The correction of administrative errors and determinations that a period of sickness or injury interfered with the use of scheduled annual leave;
 - c. The use of disabled veteran leave, military leave, court leave, bone marrow, organ donor leave;
 - d. The use of military, court, bone marrow or organ donation leave, and absence for blood donation;
 - e. The use of previously earned compensatory time off in lieu of overtime;
 - f. The earning and use of compensatory time off for religious observances;
 - g. The earning and use of compensatory time off for travel;
 - h. Leave without Pay (LWOP) requests for a period of up to one year;
 - i. The use of administrative leave (excused absence) for activities, such as blood donation, voting, and other authorized purposes permitted by IRS policy, excluding volunteer activities, which is covered by Authority 2 below;
 - j. The use of weather and safety leave, but excluding when a disaster declaration is made by the Office of Personnel Management (OPM), President, or other appropriate authority, which is covered by Authority 3 below;
 - k. The use of up to 59 minutes of administrative time based on an acceptable reason, such as an unavoidable or necessary absence or tardiness caused by circumstances beyond the employee's control; and
 - l. Charges of Absence without Leave (AWOL) for unauthorized absences.
- (3) **Delegated to:** All managers for employees under their supervision.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** *Title 5, United States Code (USC), Chapter 55, Pay Administration , Title 5, Code of Federal Regulations (CFR) 550, Pay Administration(General), 5 USC Chapter 61, Hours of Work; 5 CFR 610, Hours of Duty, 5 USC Chapter 63, Leave, 5 CFR 630 , Absence and Leave, and Treasury Order Number 102-01, Delegation of Authority Concerning Personnel Management, dated January 17,2008.*

Note: For emergency situations, the delegated authority to close the office and dismiss employees from duty without charge to leave or loss of pay is found in IRM 1.2.2.7.6, Delegation Order 6-7 (formerly DO-258), Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or Other Emergency Situations.

- (6) **Authority 2:** Per IRS policy, and in accordance with applicable statutes, executive orders, and regulations, authority is granted to approve up to eight hours per calendar year of administrative leave (excused absence) to perform volunteer activities for legitimate public service organizations.
 - (7) **Delegated to:** All second-level managers for employees under their supervision.
 - (8) **Redelegation:** This authority may not be redelegated.
 - (9) **Source of Authority:** *5 USC Chapter 63, Leave, and Treasury Order Number 102-01*, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
 - (10) **Authority 3:** Per IRS policy, and in accordance with applicable statutes, executive orders, and regulations, authority is granted to approve the use of weather and safety leave beyond what has been granted by the IRS and/or OPM based on safety considerations when a disaster declaration has been made by the President, OPM, or other appropriate authority.
 - (11) **Delegated to:** Senior Executive Service (SES) Executives (including those in an acting Director capacity pending OPM confirmation) who are direct reports to Division Commissioners (or their equivalent) and Streamlined Critical Pay Executives for employees within their business unit, in consultation with the local Labor Relations Specialist and Senior Commissioner's Representative for the geographic area(s) of the disaster.
 - (12) **Redelegation:** This authority may not be redelegated.
- Note:** For emergency situations, the delegated authority to close the office and dismiss employees from duty without charge to leave or loss of pay is found in IRM 1.2.2.7.6, Delegation Order 6-7 (formerly DO-258), Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or Other Emergency Situations.
- (13) **Source of Authority:** *5 USC Chapter 63, Leave, and Treasury Order Number 102-01*, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
 - (14) **Authority 4:** Per IRS policy, in emergency situations requiring the immediate removal of a potentially dangerous or disruptive employee from the worksite, authority is granted to approve up to one workday of excused absence (administrative leave) without prior approval or consultation. In such situations, the manager must obtain the retroactive concurrence of their manager and consult with the servicing Labor Relations/Employee Relations Specialist (LR/ERS) no later than the next workday.
 - (15) **Delegated to:** All managers for employees under their supervision.
 - (16) **Redelegation:** This authority may not be redelegated.

- (17) **Source of Authority:** , and *CFR 752, Subpart D, Regulatory Requirements for Removal, Suspension for More Than 14 Days, Reduction in Grade or Pay, or Furlough for 30 Days or Less* and *Treasury Order Number 102-01, Delegation of Authority Concerning Personnel Management*, dated January 17, 2008.
- (18) **Authority 5:** Per IRS policy, in non-emergency situations usually related to misconduct, authority is granted to approve up to one workday of excused absence (administrative leave). Management must consult with the servicing LR/ERS following the approval of the administrative leave.
- (19) **Delegated to:** All managers for employees under their supervision, with concurrence of the next higher-level manager.
- (20) **Redelegation:** This authority may not be redelegated.
- (21) **Source of Authority:** *CFR 752 Subpart D, Regulatory Requirements for Removal, Suspension for More Than 14 Days, Reduction in Grade or Pay, or Furlough for 30 Days or Less*, and *Treasury Order Number 102-01, Delegation of Authority Concerning Personnel Management*, dated January 17, 2008.
- (22) **Authority 6:** Per IRS policy, in non-emergency situations usually related to misconduct, authority is granted to approve more than one workday of excused absence (administrative leave) after required consultation with the servicing LR/ERS no later than the next workday.
- (23) **Delegated to:** All managers for employees under their supervision, with concurrence of next higher-level manager.
- (24) **Redelegation:** This authority may not be redelegated.
- (25) **Source of Authority:** *5 CFR 752, Subpart D, Regulatory Requirements for Removal, Suspension for More Than 14 Days, Reduction in Grade or Pay, or Furlough for 30 Days or Less*, and *Treasury Order Number 102-01*, dated January 17, 2008, and reaffirmed February 5, 2013. Subpart D, Regulatory Requirements for Removal, Suspension for More Than 14 Days, Reduction in Grade or Pay, or Furlough for 30 Days or Less, and Treasury Order Number 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (26) **Authority 7:** Per IRS policy, in non-emergency situations usually related to misconduct, authority is granted to approve excused absence (administrative leave) in excess of 80 consecutive hours (includes 80 hours over two pay periods) after required consultation with the servicing LR/ERS.
- (27) **Delegated to:** All SES Executives (including those in an acting Director capacity pending OPM confirmation) who are direct reports to Division Commissioners (or their equivalent) and Streamlined Critical Pay Executives for employees within their business unit.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Source of Authority:** *5 CFR 752, Subpart D, Regulatory Requirements for Removal, Suspension for More Than 14 Days, Reduction in Grade or Pay, or Furlough for 30 Days or Less*, and *Treasury Order Number 102-01, Delegation of Authority Concerning Personnel Management*, dated January 17, 2008.
- (30) **Authority 8:** To approve LWOP in excess of one year, in accordance with applicable statutes, executive orders, regulations, and policies.

- (31) **Delegated to:** All SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit.
- (32) **Redelegation:** This authority may not be redelegated.
- (33) **Source of Authority:** *Treasury Order Number 102-01*, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (34) **Authority 9:** To make determinations that the exigency of the public business is of such importance that scheduled annual leave may not be used by the end of the current leave year and may be carried over in accordance with applicable statutes, executive orders, regulations, and policies.
- (35) **Delegated to:** All SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit. Executives are not permitted to approve their own exigency determination. In the event of such conflict, the determination shall be made at the next higher Executive level.
- (36) **Redelegation:** This authority may not be redelegated.
- (37) **Source of Authority:** *5 USC Chapter 63, Leave, 5 CFR 630, Absence and Leave*, and *Treasury Order Number 102-01*, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (38) **Authority 10:** To make determinations that the exigency of the public business is of such importance that scheduled compensatory time off for travel may not be used within the required time limit of 26 pay periods, and may be extended for up to an additional 26 pay periods, in accordance with applicable statutes, executive orders, regulations, and policies.
- (39) **Delegated to:** All SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit. Executives are not permitted to approve their own exigency determination. In the event of such conflict, the determination shall be made at the next higher Executive level.
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Sources of Authority:** *5 USC Chapter 55, Pay Administration, 5 CFR 550.1407, Forfeiture of unused compensatory time off*, and *Treasury Order Number 102-01*, Delegation of Authority Concerning Personnel Management, dated January 17, 2008
- (42) **Authority 11:** To make determinations that the exigency of the public business is of such importance that scheduled compensatory time off in lieu of overtime may not be used within the required time limit of 26 pay periods, and provide payment of unused compensatory time off, in accordance with applicable statutes, executive orders, regulations, and policies.
- (43) **Delegated to:** All SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit. Executives are not permitted to approve their own exigency determination. In the event of such conflict, the determination shall be made at the next higher Executive level.
- (44) **Redelegation:** This authority may not be redelegated.

- (45) **Source of Authority:** *5 USC Chapter 55, Pay Administration, 5 CFR 550.114, Compensatory time off, and Treasury Order Number 102-01, Delegation of Authority Concerning Personnel Management*, dated January 17, 2008.
- (46) **Authority 12:** To approve credit for prior non-federal work experience and experience in a uniformed service for determining the annual leave accrual rate of a new hire.
- (47) **Delegated to:** The IRS Human Capital Officer.
- (48) **Redelegation:** This authority may not be redelegated.
- (49) **Sources of Authority:** *5 USC Chapter 63, Leave, 5 CFR 630.205, Credit for prior work experience and experience in a uniformed service for determining annual leave accrual rate*, and Treasury Human Capital Issuance System (HCIS) Transmittal Number (TN) 07-006, Credit for Non-Federal and Uniformed Service for Determining Annual Leave Accrual Rate, dated January 25, 2007.
- (50) This order supersedes Delegation Order No. 6-12 (Rev. 1), dated April 29, 2016. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (51) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.10
(03-12-2020)

**Delegation Order 6-13
(Rev. 2), Authority to
Certify Time and
Attendance Records**

- (1) **Authority to Certify Time and Attendance Records**
- (2) **Authority:** To certify time and attendance records in accordance with applicable statutes, executive orders, regulations, and policies.
- (3) **Delegated to:** All managers not including the Commissioner's and Chief Counsel's immediate staffs and Chief Counsel's field offices (see below).

Note: Approving officials must occupy a managerial position. A designated actor/proxy must also occupy a managerial position at an equal or higher grade. A non-managerial employee detailed or temporarily promoted to a managerial position with a Personnel Action Request (PAR) may be granted signature authority to certify time and attendance records but must complete required training within 30 days of the effective date of the PAR.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To certify time and attendance records in accordance with applicable statutes, executive orders, regulations, and policies.
- (6) **Delegated to:** Designated approving officials on the Commissioner's and the Chief Counsel's immediate staff.

Note: A designated actor/proxy may be a non-managerial employee GS-13 or higher. Employees in non-managerial positions must take required training prior to being assigned a designated actor/proxy.

- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To certify time and attendance records in accordance with applicable statutes, executive orders, regulations, and policies.

- (9) **Delegated to:** Designated approving officials in the Chief Counsel's Field Office.

Note: Due to the unique organizational structure in Chief Counsel's field offices, designated approving officials must be managerial employees assigned to the Finance and Management (F&M) organization and may be lower graded. This is in line with Counsel's current structure and meets the GAO recommendations.

- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To certify time and attendance records containing their own time and attendance data in accordance with applicable statutes, executive orders, regulations, and policies.
- (12) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** Treasury Order 107-07, dated January 27, 2006, in conjunction with Treasury Order 102-01, dated January 17, 2008, and reaffirmed February 5, 2013; Maintaining Effective Control over Employee Time and Attendance Reporting, GA0-03- 352G T&A Guidance (1/C), dated January 2003.
- (15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 6-13 dated January 27, 2015.
- (16) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.11
(05-03-2022)
Delegation Order 6-17 (Rescinded), Requests for Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request

- (1) **Requests for Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request**
- (2) The authority to request customer financial records from financial institutions is delegated to the Office of Investigations and Technology, Regional Inspectors, and Assistant Regional Inspectors (Internal Security), which is obsolete. Therefore, Delegation Order 6-17 is rescinded.).
- (3) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.12
(06-28-2019)

Delegation Order 6-22 (New), Authority to Approve Monetary and Time-Off Performance Awards, Performance Bonuses, Individual and Group Special Act Awards, Managers' Awards, Bilingual Awards, Honorary Awards, Employee Suggestion Awards, Informal Recognition, and Quality Step Increases.

- (1) **Authority to Approve Monetary and Time-Off Performance Awards, Performance Bonuses, Individual and Group Special Act Awards, Managers' Awards, Bilingual Awards, Honorary Awards, Employee Suggestion Awards, Informal Recognition, and Quality Step Increases.**
Exceptions: This delegation order does not cover awards granted to members of the Senior Executive Service (SES), Streamlined Critical Pay Executives, and other employees serviced by the Human Capital Office's Office of Executive Services (OES), or awards or Quality Step Increases granted to Chief Counsel employees.
- (2) **Authority:** To approve any monetary award that would grant more than \$25,000 to an individual employee, up to a limit of \$50,000:
 - a. Requires approval by the IRS Deputy Commissioner for Operations Support (DCOS), the Department of the Treasury (Treasury), the Office of Personnel Management (OPM), **and** final approval by the President of the United States.
- (3) **Authority:** To approve Performance Awards/Bonuses and Special Act, Service, Superior Accomplishment Awards, or Employee Suggestion Awards to individual employees in amounts from \$10,001 to \$25,000, and any Group Award in a total amount greater than \$50,000 for the group (provided that no individual employee in the group is granted more than \$25,000):
- (4) **Delegated to:** IRS DCOS.
- (5) **Redelegated to:** This authority may not be redelegated.
- (6) **Authority:** To approve
 - a. Performance Awards¹ not to exceed the lesser of \$10,000 or 10%² of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 Code of Federal Regulations (CFR) Part 531);
¹Exception: Bargaining unit employees' performance awards are approved per the relevant National Agreement and the National Performance Awards Agreement (NPAA), in effect at the time of the awards payout, and are not subject to any other approvals except employee misconduct screening, tax compliance screening, and tax compliance review. These awards must be initiated, approved, or adjusted in compliance with NPAA program requirements.
²The 10% limit is imposed by 5 USC 4505a(a)(2)(A). However, the Code permits exceptions up to not more than 20% of the annual rate of basic pay. See IRM 6.451.1, Awards and Recognition, for information on requesting exceptions to the 10% limit.
 - b. Special Act, Service, or Superior Accomplishment Awards not to exceed \$10,000;
 - c. Employee Suggestion Awards not to exceed \$10,000; and,
 - d. Group Awards in an amount not to exceed \$50,000 for the group, provided that no individual employee in the group is granted more than \$10,000.
- (7) **Delegation:** Direct reports to the IRS Commissioner (Deputy Commissioners and the Chief of Staff) for employees under their supervision.
- (8) **Redelegation:** This authority may be redelegated to supervisors no lower than three levels above that of the employee being recommended (where that level exists in an organization).

- (9) **Authority: To approve:**
 - a. Performance Awards not to exceed the lesser of \$3,500 or 10% of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 CFR Part 531);
 - b. Individual Performance Bonuses for employees rated in the IRS Payband System per current IR Performance Bonus guidance;
 - c. Special Act, Service, or Superior Accomplishment Awards not to exceed \$3,500;
 - d. Group Awards in an amount not to exceed \$20,000 for the group, provided that no individual in the group is granted more than \$3,500;
 - e. Managers' Awards from \$251 to \$500;
 - f. Employee Suggestion Awards not to exceed \$3,500; and,
 - g. Bilingual Awards in amounts permitted by IRS policy and applicable negotiated agreements.
- (10) **Delegation:** Direct reports to the IRS Commissioner (Deputy Commissioners and the Chief of Staff), for employees under their supervision.
- (11) **Redelegation:** This authority may be redelegated to supervisors no lower than two levels above that of the employee being recommended (where that level exists in an organization).
- (12) **Authority: To approve:**
 - a. Managers' Awards: Type of Special Act or Service Award not to exceed \$250; and
 - b. Time-off Awards not to exceed 8 hours.
- (13) **Delegated to:** First-level supervisors for employees under their supervision. (Subject to internal financial and management controls.)
- (14) **Redelegation:** This authority may not be redelegated.
- (15) **Authority:** To approve informal recognition and honorary awards described in the *Employee Recognition Program*.
- (16) **Delegation:** Managers are authorized to approve informal recognition and grant honorary awards through the Employee Recognition Program. Project Leads are authorized to give Informal Recognition certificates through the Employee Recognition Program.
- (17) **Redelegation:** This authority may not be redelegated.
- (18) **Authority:** To approve Quality Step Increases.
- (19) **Delegated to:** Business Unit Heads of Office or Deputy Heads of Office.
- (20) **Redelegation:** This authority may be redelegated to not lower than a member of the SES or SES-in-Waiting (SIW).
- (21) **Sources of Authority:** Internal Revenue Code Section (IRC) 7804(a), 5 United States Code (USC) Part III, Chapters 43, 45, and 53, 5 CFR Part 451, Subpart A, and 5 CFR Part 531, Subpart E, Treasury Order 102-01, Delegation of Authority Concerning Personnel Management.

(22) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes portions of IRM 1.2.45 relating to the above subject matter.

(23) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

Note: See Exhibit 1.2.2-1, Delegation Order 6-22 (New), Exhibit 6.22-1.

1.2.2.7.13
(12-10-2020)

**Delegation Order 6-23
(Rev. 1), Delegations of
Authority to Accomplish
Pay Administration**

- (1) **Delegations of Authority to Accomplish Pay Administration**
- (2) **Authority 1:** To authorize the use of optional grade retention in accordance with applicable statutes, executive orders, regulations, and policies.
- (3) **Delegated to:** The Commissioner, the Deputy Commissioner for Services and Enforcement (DCSE), and the Deputy Commissioner for Operations Support (DCOS).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Title 5, United States Code (USC), Chapter 53, Subchapter VI, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (6) **Authority 2:** To final approve optional grade retention for employees who meet the eligibility requirements for optional grade retention.
- (7) **Delegated to:** Human Capital Office (HCO), Talent Acquisition (TA), Associate Directors (ADs), or equivalent for employees they service.
- (8) **Redelegation:** This authority may be redelegated to Human Resource (HR) Specialists..
- (9) **Sources of Authority:** 5 USC, Chapter 53, Subchapter VI, Grade and Pay Retention, Title 5, Code of Federal Regulations (CFR) 536, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (10) **Authority 3:** To authorize the use of optional pay retention in accordance with applicable statutes, executive orders, regulations, and policies.
- (11) **Delegated to:** Business Based HR Directors and/or Business Unit Heads of Office for employees within their business unit.
- (12) **Redelegation:** This authority may not be redelegated.
- (13) **Sources of Authority:** 5 USC, Chapter 53, Subchapter VI, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (14) **Authority 4:** To final approve and set salary using optional pay retention for employees who meet eligibility requirements.
- (15) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (16) **Redelegation:** This authority may be redelegated to HR Specialists.

- (17) **Sources of Authority:** 5 USC, Chapter 53, Subchapter VI, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (18) **Authority 5:** To approve an advance in pay and waive the requirement to repay the advance in pay provided under 5 USC 5524a, Review of accounts, in whole or in part, when it is determined that recovery would be against equity and good conscience or against the public interest.
- (19) **Delegated to:** Senior Executive Service (SES) Executives (including those in an acting Director capacity pending Office of Personnel Management (OPM) confirmation) and Streamlined Critical Pay Executives for employees within their business units.
- (20) **Redelegation:** This authority may not be redelegated.
- (21) **Sources of Authority:** 5 USC 5524a, Review of accounts, 5 CFR 550, Pay Administration (General), and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (22) **Authority 6:** To approve exceptions to restrictions for pay for more than one position for more than 40 hours a week (dual employment).
- (23) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (24) **Redelegation:** This authority may not be redelegated.
- (25) **Sources of Authority:** 5 USC 5533, Dual pay from more than one position; limitations; exceptions, 5 CFR 550, Pay Administration (General), and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (26) **Authority 7:** To order or approve the performance of paid overtime duty, work on holidays, and performance of overtime duty for which compensatory time off will be granted in lieu of overtime pay.
- (27) **Delegated to:** All second-level managers for employees under their supervision.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Source of Authority:** 5 USC 5542, Overtime rates; computation, 5 USC 5543, Compensatory time off, 5 USC 5546, Pay for Sunday and holiday work, 5 CFR 550, Pay Administration (General), 5 CFR 551, Pay Administration Under the Fair Labor Standards Act, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (30) **Authority 8:** To certify that a Criminal Investigation (CI) Special Agent is available to perform irregular and unscheduled duty and receive availability pay.
- (31) **Delegated to:** CI Special Agents in Charge.
- (32) **Redelegation:** This authority may not be redelegated.
- (33) **Sources of Authority:** 5 USC 5545(c), Night, standby, irregular, and hazardous duty differential, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.

- (34) **Authority 9:** To approve premium pay authorizations for CI Criminal Investigators who meet the eligibility requirements for premium pay.
- (35) **Delegated to:** Director, CI National Operations Policy and Support, Director, CI Strategy, Director, CI Refund Crimes, and CI Special Agents in Charge for employees under their supervision and control.
- (36) **Redelegation:** This authority may not be redelegated.
- (37) **Source of Authority:** Treasury Order No. 102-01, dated January 17, 2008.
- (38) **Authority 10:** To approve payment of annual premium pay for administratively uncontrollable work and stand-by duty.
- (39) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit.
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Sources of Authority:** 5 USC 5545, Night, standby, irregular, and hazardous duty differential, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (42) **Authority 11:** To prescribe eligibility requirements for the payment of annual premium pay for administratively uncontrollable overtime and stand-by duty.
- (43) **Delegated to:** The IRS Human Capital Officer.
- (44) **Redelegation:** This authority may not be redelegated.
- (45) **Sources of Authority:** 5 USC 5545, Night, standby, irregular, and hazardous duty differential, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (46) **Authority 12:** To approve a higher annual premium pay limitation for employees who perform work in certain overseas locations.
- (47) **Delegated to:** IRS Human Capital Officer.
- (48) **Redelegation:** This authority may not be redelegated.
- (49) **Sources of Authority:** 5 USC 5547, Limitation on premium pay, and Treasury Human Capital Issuance System, Transmittal Notice (TN) 07-004, Higher Annual Premium Pay Limitation, dated December 29, 2006.
- (50) **Authority 13:** To approve personnel actions for corrective action in any personnel matter, including cases involving classification actions, retroactive promotions, and back pay.
- (51) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (52) **Redelegation:** This authority may be redelegated to HR Specialists.
- (53) **Sources of Authority:** 5 USC 5596, Back pay due to unjustified personnel action, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.

- (54) **Authority 14:** To review and make final determination regarding acceptable level of competence and deny the employee's within-grade increase.
- (55) **Delegated to:** All second-level managers for employees under their supervision.
- (56) **Redelegation:** This authority may not be redelegated.
- (57) **Source of Authority:** 5 USC 5335, Periodic step-increases, Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (58) **Authority 15:** To authorize allowances and differentials to IRS employees, including employees on Tax Administration Advisory Services (TAAS) assignments, who are stationed in foreign areas.
- (59) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit.
- (60) **Redelegation:** This authority may not be redelegated.
- (61) **Sources of Authority:** Treasury Directive 12-27, Delegation of Authority to Approve Certain Travel and Related Expenses for Personnel Assigned Outside the United States, effective December 11, 2008, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (62) **Authority 16:** To approve a recruitment incentive to a non-SES newly appointed employee or group of employees when the position is likely to be difficult to fill in the absence of the recruitment incentive.
- (63) **Delegated to:** The Commissioner, the DCSE, and the DCOS for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (64) **Redelegation:** This authority may not be redelegated.
- (65) **Sources of Authority:** 5 USC 5753, Recruitment and relocation bonuses, 5 CFR Part 575, Subpart A, Recruitment Incentives, Section 101 of the Federal Workforce Flexibility Act of 2004 (Public Law (PL) 108-411), dated October 30, 2004, and Treasury Human Capital Issuance System (HCIS) TN-15-001, dated October 21, 2014.
- (66) **Authority 17:** To approve a relocation incentive to a non-SES employee when the position or group of positions is likely to be difficult to fill in the absence of the relocation incentive.
- (67) **Delegated to:** The Commissioner, the DCSE, and the DCOS for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (68) **Redelegation:** This authority may not be redelegated.
- (69) **Sources of Authority:** 5 USC 5753, Recruitment and relocation bonuses, 5 CFR Part 575, Subpart B, Relocation Incentives, Section 101 of the Federal Workforce Flexibility Act of 2004 (PL 108-411), dated October 30, 2004, and Treasury HCIS TN-15-002, Relocation Incentive Plan, dated October 21, 2014.

- (70) **Authority 18:** To approve a retention incentive to a non-SES employee when the unusually high or unique qualifications (i.e., competencies) of the employee, or a special need for the employee's services, make it essential to retain the employee, and the employee would be likely to leave the federal service in the absence of a retention incentive.
- (71) **Delegated to:** The Commissioner, the DCSE, and the DCOS for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (72) **Redelegation:** This authority may not be redelegated.
- (73) **Sources of Authority:** 5 USC 5754, Retention bonuses, 5 CFR Part 575, Subpart C, Retention Incentives, Section 101 of the Federal Workforce Flexibility Act of 2004 (PL 108-411), dated October 30, 2004, and Treasury HCIS TN-15-003, Retention Incentive Plan, dated October 21, 2014.
- (74) **Authority 19:** To approve an extended assignment incentive to eligible non-SES employees to assist the agency in retaining experienced, well-trained employees in a U.S. territory, possession, or commonwealth for a longer period than the employee's initial tour of duty.
- (75) **Delegated to:** The Commissioner, the DCSE, and the DCOS for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (76) **Redelegation:** This authority may not be redelegated.
- (77) **Sources of Authority:** 5 USC 5757, Extended assignment incentive, 5 CFR Part 575, Subpart E, Extended Assignment Incentives, Section 207 of the 21st Century Department of Justice Appropriations Authorization Act (PL 107-273), dated November 2, 2002, and Treasury HCIS TN-05-002, Relocation Incentive Plan, dated March 25, 2005.
- (78) **Authority 20:** To authorize the use of the superior qualifications and special needs pay-setting authority to set the rate of basic pay above the minimum rate for the employee's position of record, as provided by law, regulations, and applicable guidance.
- (79) **Delegated to:** Business Based HR Director and/or Business Unit Heads of Office for employees within their business unit.
- (80) **Redelegation:** This authority may not be redelegated.
- (81) **Sources of Authority:** 5 USC 5333, Minimum rate for new appointments, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (82) **Authority 21:** To final approve and set salary using the superior qualifications and special needs pay-setting authority for employees who meet the regulatory eligibility requirements.
- (83) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (84) **Redelegation:** This authority may be redelegated to HR Specialists.

- (85) **Sources of Authority:** 5 USC 5333, Minimum rate for new appointments, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (86) **Authority 22:** To request a waiver of the Dual Compensation Act (dual pay and dual employment) from the Department of the Treasury to reemploy retired civilian personnel without loss of pay or annuity, to meet exceptional employment needs.
- (87) **Delegated to:** Director, Policy and Compliance.
- (88) **Redelegation:** This authority may not be redelegated.
- (89) **Sources of Authority:** Section 1122 of Subtitle B of Title XI of the National Defense Authorization Act for FY 2020 (NDAA) (5 USC 8344, Annuities and pay on reemployment, or 5 USC 8468, Annuities and pay on reemployment) (PL 111-84), dated December 20, 2019, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated January 17, 2008.
- (90) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (91) This order supersedes Delegation Order 6-23, dated February 23, 2015.
- (92) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support.

1.2.2.7.14
(08-09-2016)
**Delegation Order 6-24
(New), Delegation of
Authorities to Initiate
and Approve Personnel
Actions**

- (1) **Delegation of Authorities to Initiate and Approve Personnel Actions**
- (2) **Authority 1:** To initiate Personnel Action Requests (PARS) in HR Connect for employees and positions under their jurisdiction, supervision and control in accordance with applicable statutes, executive orders, regulations and policies.
- (3) **Delegated to:** All managers for employees under their supervision.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority 2:** To approve PARs in HR Connect for employees under their jurisdiction; and forward for final approval.
- (6) **Delegated to:** Second-level managers for employees under their supervision.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority 3:** To execute PARs in HR Connect.0909.
- (9) **Delegated to:**
 - Human Resources Specialists in Employment, Talent and Security (ETS) Employment Operations.
 - Human Resources Assistants (Employee Account Representatives) in all Payroll and Personnel Systems (PPS) Payroll Centers.
 - Human Resources Assistants in ETS Non-competitive Action Center (NCAC) may approve non-pay actions.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority 4:** To approve Notification of Personnel Actions.

- (12) **Delegated to:** Director, IRS Human Capital Office, Payroll and Personnel Systems for all employees.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Source of Authority:** Treasury Order 102-01, dated January 17, 2008; reaffirmed, February 5, 2013.
- (15) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby approved and ratified. This Order supersedes, in part, Chart 6 of Delegation Order 6-6, (formerly DO-81, Rev. 17, *Delegation of Authority in Various Personnel Matters*.)
- (16) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.15
(08-06-2018)

**Delegation Order 6-25
(Rev.1), Delegation of
Authority to Approve,
Sign, or Deny IRS
Debarment Requests**

- (1) **Delegation of Authority to Approve, Sign, or Deny IRS Debarment Requests**
- (2) **Authority:** To approve, sign, or deny IRS debarment requests except in cases where the Office of Personnel Management (OPM) has retained exclusive authority.
- (3) **Delegated to:** IRS Human Capital Officer.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 5 CFR Part 731, Treasury Order 102-01, dated January 17, 2008; Administrative Edit: 03/21/2018.
- (6) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby approved and ratified. This delegation order supersedes Delegation Order 6-25 approved November 9, 2017.
- (7) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.16
(02-01-2021)

**Delegation Order 6-26
(New), Authority to
Classify Positions in the
Internal Revenue Service**

- (1) Authority to Classify Positions in the Internal Revenue Service
- (2) **Authority:** To classify all General Schedule positions and associated supervisory paybanded positions thru GS-15 and all Wage Board positions.
- (3) **Delegated to:** Human Resource Specialists (Classification) in the Human Capital Office, Office of HR Operations, Talent Acquisition, Position Management and Classification Office.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 5 USC Chapter 51 and 53, 5 CFR Part 511 and Part 532, and Office of Personnel Management (OPM) Guidance.
- (6) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby affirmed and ratified. This order supersedes any prior redelegation of the authority contained in paragraph (3) above.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.17
(02-05-2021)

**Delegation Order 6-28
(New), Authority to
Provide Priority
Consideration Under the
Merit Promotion
Program**

- (1) **Authority to Provide Priority Consideration Under the Merit Promotion Program**
- (2) **Authority:** To approve priority consideration as an appropriate remedy for a merit promotion violation.
- (3) **Delegated to:** Division Commissioners or equivalent.
- (4) **Redelegation:** Senior Executive or Senior Manager who is a direct report to a Division Commissioner or who is a direct report to a Senior Executive.
- (5) **Sources of Authority:** 5 CFR 335.102; 5 CFR 335.103; Treasury Order 102-01, dated January 17, 2008 (Administrative Edit: March 21, 2018); IRM 6.335.1.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This Order supersedes, in part, Delegation Order No. 81 (Rev. 17), (as amended) dated October 16, 1992.
- (7) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support

1.2.2.7.18
(02-11-2022)

**Delegation Order 6-29
(New), Authority to
Address Employee
Performance or Conduct
Issues**

- (1) **Authority to Address Employee Performance or Conduct Issues**

This Delegation Order addresses authorities for all IRS positions including high-level positions covered by the Executive Misconduct Unit (EMU). Refer to (23)-(34) for EMU covered positions.

Note: Suitability Determinations for Employment are covered in IRM 6.731.1 at <http://publish.no.irs.gov/catp.cgi?catnum=33017>.
- (2) **Authority 1:** To propose and/or effect separations/terminations for employees serving a temporary or term appointment, or serving a probationary or trial period, who are not an "employee" as defined in Title 5 of the United States Code Section 7511 (5 USC 7511).
- (3) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority 2:** To effect non-disciplinary actions such as oral/written counseling, closed without action letters, clearance letters, and caution letters.
- (6) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action.
- (7) **Redelegation:** The business unit may redelegate this authority to the subject's first-level supervisor.
- (8) **Authority 3:** To effect letters of admonishment and reprimands.
- (9) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action.
- (10) **Redelegation:** The business unit may redelegate this authority to the subject's first-level supervisor.

- (11) **Authority 4:** To propose suspensions of 14 calendar days or less.
- (12) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action.
- (13) **Redelegation:** The business unit may redelegate this authority to the subject's first-level supervisor.
- (14) **Authority 5:** To effect suspensions of 14 calendar days or less.
- (15) **Delegated to:** Business Unit Director/Commissioner and their Deputies for employees in their span of control.
- (16) **Redelegation:** The business unit may redelegate this authority to the subject's second-level supervisor.
- (17) **Authority 6:** To propose performance-based actions, such a reduction in grade or pay, or removal, and adverse actions, such as suspensions of more than 14 calendar days, indefinite suspensions, furloughs of 30 calendar days or less, and removals.
- (18) **Delegated to:** Business Unit Director/Commissioner and their Deputies for employees in their span of control.
- (19) **Redelegation:** The business unit may redelegate this authority to supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the proposal.

Exception: If the Deputy Commissioner, Services and Enforcement and/or Operations Support is the subject's second level supervisor, they may redelegate this authority to a similarly situated manager in their span of control.

- (20) **Authority 7:** To effect performance-based actions, such as reductions in grade or pay, or removal, and adverse actions such as suspensions of more than 14 calendar days, indefinite suspensions, furloughs of 30 calendar days or less, and removals.
- (21) **Delegated to:** Business Unit Director/Commissioner and their Deputies for employees in their span of control.
- (22) **Redelegation:** The business unit may redelegate this authority to supervisors within an employee's supervisory chain at least three levels above the employee who is the subject of the action.
- (23) **Authority 8:** To propose and/or effect separations/terminations during a probationary period for positions covered by the EMU -Executives (Senior Executive Service [SES]; Administratively Determined [AD; includes Streamlined Critical Pay]), Senior-Level (SL), Senior Managers (IR-01), Frontline Managers (IR03), and GS-15 non-bargaining unit employees.
- (24) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority 9:** To effect non-disciplinary actions for positions covered by the EMU – i.e., Executives (SES; AD), Senior-Level (SL), Senior Managers (IR-01),

Frontline Managers (IR-03), and GS-15 non-bargaining unit employees. Examples of nondisciplinary actions include oral/written counseling, closed without action letters, clearance letters, and caution letters.

- (27) **Delegated to:** The subject's second-level supervisor.
- (28) **Redelegation:** This authority may be redelegated by the subject's Business Unit Commissioner or Chief to the subject's first-level supervisor.
- (29) **Authority 10:** To propose performance-based actions, disciplinary or adverse actions for positions covered by the EMU – i.e., Executives (SES; AD), Senior-Level (SL); Senior Managers (IR-01), Frontline Managers (IR-03) and GS-15 non-bargaining unit employees.
- (30) **Delegated to:** The subject's second-level supervisor.
- (31) **Redelegation:** This authority may be redelegated by the subject's Business Unit Commissioner or Chief to the subject's first-level supervisor.
- (32) **Authority 11:** To effect performance-based, disciplinary, or adverse actions for positions covered by the EMU – i.e., Executives (SES; AD), Senior-Level (SL), Senior Managers (IR-01), Frontline Managers (IR-03) and GS-15 non-bargaining unit employees.
- (33) **Delegated to:** The subject's third-level supervisor.
- (34) **Redelegation:** This authority may be redelegated by the subject's Business Unit Commissioner or Chief to the subject's second-level supervisor. However, in no case may the deciding official for these actions be redelegated below the Business Unit Deputy Commissioner or Deputy Chief for employees in their span of control.
- (35) **Authority 12:** To serve as the Reply Officer to hear the oral reply and/or review a written reply in response to a proposed action.
- (36) **Delegated to:** The subject's deciding official for the action proposed.
- (37) **Redelegation:** The subject's deciding official may redelegate to a different deciding official position within the business unit or at least a second-level supervisor within the business unit and outside the employee's supervisory chain. In no case may the deciding official redelegate to the official who proposed the action.
- (38) **Sources of Authority:** Treasury Order: 102-01 (March 21, 2018), 5 USC 7106, 5 USC Chapter 43 and Chapter 75
- (39) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (40) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

- 1.2.2.7.18.1
(07-15-2022)
Criminal Investigation Deviation from Servicewide Delegation Order 6-29, Authority to Address Employee Performance or Conduct Issues
- (1) Criminal Investigation Deviation from Servicewide Delegation Order 6-29, Authority to Address Employee Performance or Conduct Issues
 - (2) This Delegation Order addresses authorities for all IRS Criminal Investigation positions including positions covered by the Executive Misconduct Unit (EMU).
 - (3) **Authority:** To propose and/or effect all actions identified in Servicewide Delegation Order 6-29.
 - (4) **Delegated to:** The Chief, Criminal Investigation.
 - (5) **Redelegation:** The Chief, Criminal Investigation (CI), may redelegate this authority to managers in CI without restriction.
 - (6) **Sources of Authority:** Treasury Order: 102-01 (March 21, 2018), 5 USC 7106, 5 USC Chapters 43 and 75.
 - (7) Jeffrey J. Tribiano, Deputy Commissioner for Operations Support
- 1.2.2.7.19
(09-14-2023)
Delegation Order 6-33 (New), Authority to Administer Position Management Oversight in the Internal Revenue Service
- (1) **Authority to Administer Position Management Oversight in the Internal Revenue Service**
 - (2) **Authority:** To validate through regular and required reviews that grade structure, span of control, and the establishment/maintenance of positions are in accordance with sound position management principles and classification law, and to take corrective actions as necessary.
 - (3) **Delegated to:** Human Capital Office, Office of HR Operations, Talent Acquisition, Deputy for Talent Acquisition Strategy and Execution.
 - (4) **Redelegation:** This authority may not be redelegated.
 - (5) **Sources of Authority:** 5 USC Chapter 23, 51, and 53; 5 CFR Part 250, 335, 511, and 532, Treasury Order 102-01, Treasury Department's Human Resources Issuance-Transmittal Number 18-002 (TN-18-002).
 - (6) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby affirmed and ratified. This Order supersedes any prior redelegation of the authority contained in paragraph (3) above.
 - (7) Signed: Jeffrey Tribiano, Deputy Commissioner for Operations Support
- 1.2.2.8
(07-27-2022)
Delegations of Authority for the Rulings and Agreements Process
- (1) This IRM subsection contains delegation orders for the Rulings and Agreements process.
- 1.2.2.8.1
(10-12-2018)
Delegation Order 7-1 (Rev.1) (formerly DO 7-1a), Issuance of Determination Letters relating to Employee Plans
- (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

1.2.2.8.1.1
(06-16-2020)

**7-1b — Issuance of
Revocation Letters
relating to Employee
Plans**

- (1) This Delegation Order has been renumbered to Delegation Order 7-14 and is located in IRM 1.2.2.8.14.

1.2.2.8.1.2
(06-15-2020)

**7-1c — Revocation of
Exemption of Certain
Governmental Plans or
Church Plans that have
engaged in Prohibited
Transactions**

- (1) This Delegation Order has been renumbered to Delegation Order 7-15 and is located in IRM 1.2.2.8.15.

1.2.2.8.1.3
(12-20-2018)

**7-1d — Amendment of
Employee Plans after
the Expiration of the
Remedial Amendment
Period**

- (1) This delegation Order has been renumbered to Delegation Order 7-16 and is located in IRM 1.2.2.8.16.

1.2.2.8.1.4
(12-20-2018)

**7-1e (Rescinded) -
Issuance of Examination
Reports**

- (1) **Issuance of Examination Reports**
- (2) The authority to issue examination reports is inherent in the standard position descriptions for revenue agents and tax law specialists (e.g. an employee plans internal revenue agent “performs independent examinations of employee plans”). Delegation Order 7-1e is redundant and consequently rescinded.
- (3) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.2
(04-06-2020)

**Delegation Order 7-2
(Rev. 2), Authority to
Issue Exempt
Organization
Determination Letters**

- (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.
- (8) **Sources of Authority:** Treasury Order 150–10.
- (9) To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 7-2, (Rev. 1) dated October 12, 2018
- (10) Signed: Sunita B. Lough, Deputy Commissioner for Services and Enforcement

1.2.2.8.3
(06-23-2020)
**Delegation Order 7-3
(Rev. 2), Church Tax
Inquiries and
Examinations**

- (1) **Church Tax Inquiries and Examinations**
- (2) **Authority:** To begin a church tax inquiry under the requirements of IRC 7611(a) and to begin a church tax examination under IRC 7611(b).
- (3) **Delegated to:** Commissioner, Tax Exempt and Government Entities Division.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To begin a church tax inquiry under the requirements of IRC 7611(a) and to begin a church tax examination under IRC 7611(b), within the applicable 5-year period described in IRC 7611(f) where written approval is required under that subsection.
- (6) **Delegated to:** Deputy Commissioner for Services and Enforcement.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To hold conferences described in IRC 7611(b)(3)(A)(iii).
- (9) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt and Government Entities Division).
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To execute agreements under IRC 7611(c)(2)(C) to suspend the periods for completing church tax inquiries or examinations.
- (12) **Delegated to:** Group Managers, Exempt Organization Examinations (Tax Exempt and Government Entities Division).
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** IRC 7611, 26 CFR 301.7611 and Treasury Order 150-10.
- (15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order 7-3 (Rev. 1) dated June 25, 2019.
- (16) Signed: Charles P. Rettig, Commissioner of Internal Revenue

1.2.2.8.4
(10-12-2018)
**Delegation Order 7-4
(Rev.1), Authority to
Extend the Correction
Period and the
Allowable Distribution
Period Relating to
Private Foundation
Matters**

- (1) **Authority to Extend the Correction Period and the Allowable Distribution Period Relating to Private Foundation Matters**
- (2) **Authority:** To extend the correction period for acts of self-dealing under IRC 4941, failures to distribute income under IRC 4942, excess business holdings under IRC 4943, investments which jeopardize charitable purpose under IRC 4944 and taxable expenditures under IRC 4945; and to extend the allowable distribution period for failures to distribute income under IRC 4942.
- (3) **Delegated to:** Director, EO Examinations; Director EO Rulings and Agreements; EO Area Managers; TEGE Division Counsel; Directors, Appeals Operating Units (Office of Appeals).
- (4) **Redelegation:** This authority may be redelegated to, but not lower than, Exempt Organizations Group Managers; TEGE Division Counsel Area Counsels; Appeals Team Managers and Appeals Team Case Leaders.
- (5) **Sources of Authority:** Treasury Order 150-10; 26 CFR 53.4941(e)-1(d); 26 CFR 53.4941(f)-1; 26 CFR 53.4942(a)-1(c); 26 CFR 53.4943-9(b)(2); 26 CFR 53.4943-11(b); 26 CFR 53.4944-5; and 26 CFR 53.4945-1(e).
- (6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 7-4, dated September 8, 1997.
- (7) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.5
(11-29-2018)
**Delegation Order 7-5
(Rescinded), Requests
for Variance from
Minimum Funding
Standards or Waiver of
Accumulated Funding
Deficiency**

- (1) **Requests for Variance from Minimum Funding Standards or Waiver of Accumulated Funding Deficiency**
- (2) On January 2, 2015, the work listed in Delegation Order 7-5 was moved to Chief Counsel as part of the TE/GE-Chief Counsel realignment and is covered under Chief Counsel authority in Delegation Order 30-7, Delegation of Legal Authority to the Office of Chief Counsel, dated 11/20/2014. Therefore, Delegation Order 7-5 is rescinded.
- (3) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.6
(09-25-2018)
**Delegation Order 7-6
(Rev. 1), Prohibited
Transactions
Exemptions**

- (1) **Prohibited Transactions Exemptions**
- (2) **Authority:** To make determinations on individual prohibited transactions exemptions and perform all functions necessary in the administration of IRC 4975(c)(2).
- (3) **Delegated to:** Director, Employee Plans.
- (4) **Redelegation:** This authority may not be redelegated
- (5) **Source of Authority:** IRC 4975(c)(2) and Treasury Order 150-10.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order 7-6, dated November 8, 2007.

- (7) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.7
(07-13-2017)

**Delegation Order 7-7
(Rev. 1) (formerly
DO-172, Rev. 5), Waiver
of Excise Taxes Imposed
Under Section 4971 and
Section 4980F of the
Internal Revenue Code**

- (1) **Waiver of Excise Taxes Imposed Under Section 4971 and Section 4980F of the Internal Revenue Code**
- (2) **Authority:** To waive all or part of the 100% excise tax imposed under section 4971(b) of the Internal Revenue Code in accordance with section 3002(b) of the Employee Retirement Security Act of 1974.
- (3) **Delegated to:** Director, Employee Plans.
- (4) **Redelegation:** This authority may be redelegated to Director, EP Examinations and Director, EP Rulings and Agreements for waivers of the additional tax liability resulting from an accumulated funding deficiency of less than \$50 million.
- (5) **Redelegation:** This authority may be redelegated to EP Examinations Area Managers and the Manager, EP Technical for waivers of the additional tax liability resulting from an accumulated funding deficiency of \$5 million or less.
- (6) **Authority:** To waive all or part of the excise tax imposed under section 4971(f) of the Internal Revenue Code with respect to liquidity shortfalls within the meaning of section 412(m)(5)(E).
- (7) **Delegated to:** Director, Employee Plans.
- (8) **Redelegation:** This authority may not be redelegated.
- (9) **Authority:** To waive all or part of the excise tax imposed under section 4980F of the Internal Revenue Code if the applicable pension plan fails to satisfy the notice requirements with respect to a reduction of benefit accruals within the meaning of section 4980F(e).
- (10) **Delegated to:** Managers in Employee Plans Technical.
- (11) **Redelegation:** This authority may not be redelegated.
- (12) **Sources of Authority:** IRC 4971, IRC 4980F, Treasury Order 150-10.
- (13) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order 7-7, dated November 07, 2007.
- (14) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.8
(11-13-2018)

**Delegation Order 7-8
(Rev. 1), Retroactive
Plan Amendments**

- (1) **Retroactive Plan Amendments**
- (2) **Authority:** To approve certain retroactive plan amendments in accordance with:
 - IRC 412(d)(2) for plan years beginning after December 31, 2007; and
 - 302(d)(2) of ERISA for plan years beginning after December 31, 2007.
- (3) **Delegated to:** Director, Employee Plans Rulings and Agreements.
- (4) **Redelegation:** This authority may not be redelegated.

- (5) **Sources of Authority:** Treasury Order 150-10; Reorganization Plan No. 4 of 1978.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 7-8, dated July 30, 2010.
- (7) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.9
(02-14-2019)

**Delegation Order 7-9
(Rev.1) , Determination if
Plan Amendment is
Reasonable and Has De
Minimis Effect on Plan
Liability**

- (1) **Determination if Plan Amendment is Reasonable and Has De Minimis Effect on Plan Liability**
- (2) **Authority:** To determine that a plan amendment is reasonable and provides for only de minimis increases in the liabilities of the plan in accordance with:
 - IRC 412(c)(7)(B)(i) for plan years beginning after December 31, 2007;
 - 302(c)(7)(B)(i) of ERISA for plan years beginning after December 31, 2007,
 - IRC 401(a)(33)(B)(ii), and
 - 204(i)(2)(A) of ERISA.
- (3) **Delegated to:** Manager, Employee Plans Technical and Manager, Employee Plans Technical Actuarial Group.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Reorganization Plan No. 4 of 1978; Treasury Order 150-10.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification it is hereby affirmed and ratified. This order supersedes Delegation Order 7-9, dated August 10, 2010.
- (7) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.10
(05-13-2022)

**Delegation Order 7-10
(Rev. 2), Extension of
Amortization Period of
Plans**

- (1) **Extension of Amortization Period of Plans**
- (2) **Authority:** To determine that the period of years required to amortize any unfunded liability of a plan may be extended in accordance with:
 - IRC 431(d) for plan years beginning after December 31, 2007;
 - 304(d) of ERISA for plan years beginning after December 31, 2007.
- (3) **Delegated to:** Manager, Employee Plans Technical Actuarial Group.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order 150-10; Reorganization Plan No. 4 of 1978.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 7-10 (Rev. 1), dated February 14, 2019.

1.2.2.8.11
(07-02-2018)
**Delegation Order 7-11
(Rev. 1) Abatement of
Qualified First Tier
Chapter 42 Taxes**

(7) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

(1) **Abatement of Qualified First Tier Chapter 42 Taxes**

(2) **Authority:** To abate substantial qualified first tier excise tax amounts imposed by Chapter 42 of the Internal Revenue Code, as described in IRC 4962(b). A substantial qualified first tier excise tax amount, for purposes of this delegation order, is a sum in excess of \$200,000 for all such tax payments or deficiencies (exclusive of interest, other taxes, and penalties) involving all related parties and transactions arising from Chapter 42 taxable events within the statute of limitations as determined by the area office involved. Amounts for which several parties are jointly and severally liable are counted only once in this summation.

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

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

(5) **Authority:** To abate other than substantial qualified first tier excise tax amounts imposed by Chapter 42 of the Internal Revenue Code, as described in IRC 4962(b).

(6) **Delegated to:** Manager, EO FSL/ET; Area Managers, EO Examinations, and Manager, Compliance, Planning & Classification (CP&C) Classification & Case Assignment.

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

(8) **Authority:** To abate other than substantial qualified first tier excise tax amounts of \$10,000 or less imposed by Chapter 42 of the Internal Revenue Code, as described in IRC 4962(b).

(9) **Delegated to:** Department Manager, W&I Accounts Management.

(10) **Redelegation:** This authority may be redelegated but not lower than Group Managers, W&I Accounts Management.

(11) **Sources of Authority:** IRC 4962; Treasury Order 150-10.

(12) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order No. 7-11, dated November 8, 2011.

(13) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.12
(10-18-2019)
**Delegation Order 7-12
(Rev. 1), Voluntary
Correction Program**

(1) **Voluntary Correction Program**

(2) **Authority:** To administer the Voluntary Correction Program described in Revenue Procedure 2006-27 and its successors.

(3) **Delegated to:** Manager, Employee Plans Voluntary Compliance.

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

- (5) **Authority:** To approve compliance statements under the Voluntary Correction Program.
- (6) **Delegated to:** Employee Plans Voluntary Compliance Group Managers; Employee Plans Technical Group Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Source of Authority:** Treasury Order 150-10.
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 7-12 (Rev.1), dated June 30, 2017.
- (10) Signed: Sunita B. Lough, Deputy Commissioner for Services and Enforcement

1.2.2.8.13
(12-07-2017)
**Delegation Order 7-13
(Rev. 2) (formerly
DO-248, Rev. 1),
Authority to Accept
Classification Settlement
Program (CSP) Offers
and to Execute the Pro
Forma Closing
Agreements on CSP
Issues**

- (1) **Authority to Accept Classification Settlement Program (CSP) Offers and to Execute the Pro Forma Closing Agreements on CSP Issues**
- (2) **Authority:** To accept a CSP offer and to execute the pro forma closing agreement, regardless of the amount of liability sought to be compromised.

Note: The proposed CSP Offer, together with the related pro forma closing agreement, Form 14490, Closing Agreement on Final Determination Covering Specific Matters for Taxpayers Entitled to Section 530 Relief; Form 14491, Closing Agreement on Final Determination Covering Specific Matters Regarding Worker Classification; or Form 14492, Closing Agreement on Final Determination Covering Specific Matters Regarding the Classification of Workers Currently Treated as Employees and/or Form 2504-T, Agreement to Assessment and Collection of Additional Employment Tax and Acceptance of Overassessment in Worker Classification Cases, or Form 2504-AD, Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment (Excise or Employment Tax), must be reviewed to ensure compliance with the CSP procedures prior to finalization.
- (3) **Delegated to:** Team Managers (Large Business and International); Examination Group Managers (Small Business/Self-Employed); EO Group Managers (including FSL/ET Group Managers) (Tax Exempt & Government Entities); EP Group Managers (Tax Exempt & Government Entities); ITG Group Managers (Tax Exempt & Government Entities); Compliance, Planning & Classification (CP&C) Closing Unit Group Managers (Tax Exempt & Government Entities), Appeals Team Managers and Appeals Team Case Leaders (Office of Appeals).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC 7121; Treasury Order 150-10.
- (6) The authority contained in this order supplements the authority contained in Delegation Order 8-3 dated August 18, 1997.
- (7) 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 7-13 (Rev. 1), dated November 18, 2013 incorrectly published with the date listed as June 30, 2017.
- (8) Signed: David J. Kautter, Acting Commissioner of Internal Revenue

1.2.2.8.14
(06-16-2020)
**Delegation Order 7-14
(formerly DO 7-1b),
Issuance of Modification
or Revocation Letters
relating to Employee
Plans**

- (1) **Issuance of Modification or Revocation Letters relating to Employee Plans**
- (2) **Authority:** To issue modification or revocation of favorable determination letters relating to the qualification of employee plans except those under the jurisdiction of Appeals. If the revocation involves collectively bargained plans, or plans for which the Internal Revenue Service is proposing to issue a revocation letter because certain fiduciary actions subject to Part 4, Subtitle B of Title I of the Employee Retirement Income Security Act (ERISA) have violated the exclusive benefit rule of section 401(a), the plan must have been submitted for technical advice with the Office of Chief Counsel and the TE/GE Division Commissioner must have concurred with the revocation. In addition, for all other modifications and revocations, the TE/GE Division Commissioner with the concurrence of the Office of TEGE Division Counsel, is authorized to require pre-issuance review by the Office of Chief Counsel.
- (3) **Delegated to:** Director, EP Examinations with regard to revocations and Director, EP Rulings and Agreements with regard to modifications.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** With the concurrence of the Chief Counsel, to require pre-issuance review by Counsel, of final revocation letters.
- (6) **Delegated to:** TE/GE Division Commissioner.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Source of Authority:** Treasury Order 150–10
- (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 7-1b effective September 29, 1997.
- (10) Signed: Sunita Lough, Deputy Commissioner for Services and Enforcement

1.2.2.8.15
(06-15-2020)
**Delegation Order 7-15
(formerly DO-7-1c),
Revocation of
Exemption of Certain
Governmental Plans or
Church Plans that have
engaged in Prohibited
Transactions**

- (1) **Revocation of Exemption of Certain Governmental Plans or Church Plans that have engaged in Prohibited Transactions**
- (2) **Authority:** To determine that a governmental plan or church plan referred to in section 4975(g)(2) or (3) of the Code has engaged in a prohibited transaction under section 503 and to notify such plan in writing of the revocation of exemption and of the requalification for exemption after the plan establishes that it will not knowingly again engage in a prohibited transaction and that it also satisfies all applicable requirements of section 401(a).
- (3) **Delegated to:** Director, Employee Plans (EP)
- (4) **Redelegation:** For revocation to Director, EP Examinations; for requalification to Director, EP Rulings & Agreements.
- (5) **Source of Authority:** Treasury Order 150–10
- (6) 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 7-1c effective September 29, 1997.
- (7) Signed: Sunita Lough, Deputy Commissioner for Services and Enforcement

1.2.2.8.16
(12-20-2018)
**Delegation Order 7-16
(formerly DO 7-1d),
Amendment of
Employee Plans after
the Expiration of the
Remedial Amendment
Period**

- (1) **Amendment of Employee Plans after the Expiration of the Remedial Amendment Period**
- (2) **Authority:** To allow a plan to be amended after the expiration of its remedial amendment period described in section 401(b) of the Code for any plan year in which a request for a determination letter is made or is pending with the Service, and for the plan year prior to the plan year in which the plan is submitted for a determination letter if the plan is submitted by the end of the time for filing the tax return of the employer (including extensions) for the taxable year of the employer beginning with or within that prior plan year, provided that the following conditions are met: (1) the plan is retroactively amended to comply with the qualification requirements as of the time the defect in the plan arose, and (2) employee benefit rights are retroactively restored to the levels they would have been at had the plan been in compliance with the qualification requirements from the date the defect in the plan arose.
- (3) **Delegated to:** Director, EP Rulings and Agreements.
- (4) **Redelegation:** This authority may be redelegated no lower than to EP Determinations Area Managers.
- (5) **Authority:** To grant discretionary extensions of the remedial amendment period or allow a particular plan to be amended after the expiration of its remedial amendment period any applicable extension of such period, after having considered all of the factors described in section 1.401(b)–1(e) of the Income Tax Regulations. Those factors include, among others, whether substantial hardship to the employer would result if such an extension were not granted, whether such an extension is in the best interest of plan participants, and whether the extension is adverse to the interests of the government.
- (6) **Delegated to:** Director, EP Rulings and Agreements.
- (7) **Redelegation:** This authority may be redelegated no lower than to EP Determinations Area Managers
- (8) **Source of Authority:** Treasury Order 150–10
- (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 7-1d effective September 29, 1997.
- (10) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.8.17
(05-11-2020)
**Delegation Order 7-17
(New), Authority to Issue
Revocation Letters to
Exempt Organizations**

- (1) **Authority to Issue Revocation Letters to Exempt Organizations**
- (2) **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. 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.
- (3) **Delegated to:** Director, Exempt Organizations (EO) Examinations.
- (4) **Redelegation:** This authority may not be redelegated.

- (5) **Authority:** To issue final 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, 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.
- (8) **Source of Authority:** Treasury Order 150–10.
- (9) To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
- (10) Signed: Sunita Lough, Deputy Commissioner for Services and Enforcement

1.2.2.8.18
(05-08-2020)
**Delegation Order 7-18
(New), Authority to
Revoke Exemption of a
Trust Described in
Section 501(c)(17) or
501(c)(18)**

- (1) **Authority to Revoke Exemption of a Trust Described in Section 501(c)(17) or 501(c)(18)**
- (2) **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.
- (3) **Delegated to:** Director, Exempt Organizations (EO) Examinations.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **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).
- (6) **Delegated to:** Director, Exempt Organizations (EO) Rulings and Agreements.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **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.
- (9) **Delegated to:** Directors, Appeals Operating Units, Appeals Area Directors, Appeals Team Managers and Appeals Team Case Leaders.
- (10) **Redelegation:** This authority may not be redelegated
- (11) **Source of Authority:** Treasury Order 150–10.
- (12) To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
- (13) Signed: Sunita Lough, Deputy Commissioner for Services and Enforcement

1.2.2.9
(08-01-2019)

**Delegations of Authority
for the Appeals Process**

- (1) This IRM subsection contains delegation orders for the Appeals process.

1.2.2.9.1
(05-05-1994)

**Delegation Order 8-1
(formerly DO-60, (Rev.
7), Appeals Functions.
Settlement of Cases
Docketed in the United
States Tax Court**

- (1) **Appeals Functions. Settlement of Cases Docketed in the United States Tax Court**

Note: [Supplemented and Amended by Delegation Order No. 190]; [Supplemented by Delegation Order 225].

- (2) With respect to cases docketed in the United States Tax Court, the authority vested in the Commissioner of Internal Revenue by 26 CFR 301.6020–1, 26 CFR 301.6201–1, 26 CFR 301.7701–9, and Treasury Department Order No. 150–10 is hereby delegated and pursuant to the authority vested in Chief Counsel for the Internal Revenue Service by General Counsel Legal Division Order No. 4 it is hereby delegated:
- a. Chief Counsel's delegate (hereinafter Counsel) will have exclusive jurisdiction over any case docketed in the Tax Court if the notice of deficiency, liability or other determination was issued by Appeals officials; if the notice of deficiency, liability or other determination was issued after appeals consideration of all petitioned issues by the Employee Plans and Exempt Organizations **and/or Tax Exempt and Government Entities**, if the notice of deficiency, liability or final adverse determination letter was issued by a district director **and/or and office under the jurisdiction of a Division Commissioner** and is based upon a National Office ruling or National Office Technical Advice in that case involving a qualification of an employee plan or tax exemption and/or foundation status of an organization (but only to the extent the case involved such issue); or, except as provided in paragraph 3, if the case was docketed under Code sections 6110, 7477, or 7478. Jurisdiction will vest with Counsel at the time such cases are docketed with the Court.
 - b. Appeals will have exclusive jurisdiction to settle in whole or part (but no later than the receipt of the trial calendar in regular cases and no later than 15 days before the calendar call in S cases), cases docketed in the Tax Court, except cases described in above paragraph 1. If Appeals concludes that the case is not susceptible of settlement, Counsel will have jurisdiction over the case.
 - c. The **Deputy** Associate Chief Counsel (Domestic) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the Tax Court under Code section 7478. The Associate Chief Counsel (Domestic) and the Associate Chief Counsel (International) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the Tax Court under Code section 6110.

Note: In addition, the Deputy Associate Chief Counsel (TE/GE) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the Tax Court under Code section 7478. The Deputy Associate Chief Counsel (Procedure and Administration), Deputy Associate Chief Counsel (Pass-throughs and Special Industries), Deputy Associate Chief Counsel (Corporate), Deputy Associate Chief counsel (Financial Institutions and Products), and the Deputy Associate Chief Counsel (Income Tax and Accounting) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the tax court under Code section 6110.

- (3) The authority of Chief Counsel's delegate to redelegate is contained in Chief Counsel's Order No. 1030.1B, issued July 2, 1978.
- (4) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. Delegation Order No. 60 (Rev. 6), effective May 12, 1986, is superseded.
- (5) Signed: David L. Jordan, Acting Chief Counsel; signed: Michael P. Dolan, Deputy Commissioner

1.2.2.9.2
(03-29-2017)
**Delegation Order 8-2
(Rescinded: March 29,
2017)**

- (1) Appeals Review of Penalty
- (2) Due to an Appeals Policy change, this delegation order is rescinded.
- (3) Signed: John A. Koskinen, Commissioner, Internal Revenue

1.2.2.9.3
(08-18-1997)
**Delegation Order 8-3
(formerly DO-97, Rev.
34), Closing Agreements
Concerning Internal
Revenue Tax Liability**

- (1) **Closing Agreements Concerning Internal Revenue Tax Liability**
Note: [Supplemented by Delegation Orders No. 236, 245, 4-25 (formerly 247) and 248]
- (2) **Authority:** To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts) in respect to any prospective transactions or completed transactions if the request to the Chief Counsel for determination or ruling was made before any affected returns have been filed. This does not include the authority to set aside any closing agreement.
- (3) **Delegated to:** Chief Counsel in cases under his/her jurisdiction.
- (4) **Redelegation:** This authority may be redelegated no lower than Deputy Associate Chief Counsels for cases under their respective jurisdictions and to Assistant Chief Counsels for cases under their respective jurisdictions that do not involve precedent issues.
- (5) **Authority:** To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts) for a taxable period or periods ended prior to the date of agreement and related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.
- (6) **Delegated to:** Associate Chief Counsels and Assistant Commissioners (Examination) and (international) for matters under their respective jurisdictions.
Note: This authority is also delegated to TE/GE Directors, Employee Plans, Exempt Organizations, and Government Entities; W&I Director, Compliance and SB/SE Director, Compliance; and LB&I Directors, Field Operations; Director, International.
- (7) **Redelegation:** The authority delegated to Associate Chief Counsels may be redelegated, by Deputy Chief Counsel, to Deputy Associate Chief Counsels. The authority delegated to Assistant Commissioners (Examination) and (International) may be redelegated, respectively, to Deputy Assistant Commissioners (Examination) and (International).

(8) **Authority:** To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts) with respect to the performance of his or her functions as the competent authority under the tax conventions of the United States. This does not include the authority to set aside any closing agreement.

(9) **Delegated to:** Assistant Commissioner (International).

Note: This authority is also delegated to Director, International.

(10) **Redelegation:** This authority may be redelegated to Deputy Assistant Commissioner (International).

Note: This authority may also be redelegated to Deputy Director, International.

(11) **Authority:** To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts). This does not include the authority to set aside any closing agreement.

(12) **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations) in cases under his or her jurisdiction.

Note: This authority is also delegated to Tax Exempt/Government Entities Division Commissioner.

(13) **Redelegation:** This authority may be redelegated to special assistants and division directors reporting directly to the assistant commissioner.

Note: This authority may also be redelegated to Directors, Employee Plans; Exempt Organizations; Government Entities; and Senior Technical Advisors who report directly to the TE/GE Division Commissioner.

(14) **Authority:** To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts), for a taxable period or periods ended prior to the date of the agreement and related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.

(15) **Delegated to:** In cases under their jurisdiction (but excluding cases docketed before the United States Tax Court), Assistant Commissioner (International); regional commissioners; regional counsel; regional chief compliance officers; service center directors; district directors; regional directors of appeals; assistant regional directors of appeals; chiefs and associate chiefs of appeals offices; and appeals team chiefs with respect to their team cases.

Note: This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Director, International; Operating Division Counsels; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Appeals Operating Units; Area Directors, W&I, SB/SE; LB&I, Field Operations Directors; Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Managers, and Team Case Leaders; EP and EO Area Managers; Managers, EP and EO, Examination program and Review; Managers, EP and EO Determina-

tion, Quality Assurance; Manager, EP voluntary Compliance and Group Managers, EP Voluntary Compliance, Managers, Federal, State and Local Governments, Indian Tribal Governments, Tax Exempt Bonds, Outreach Planning and Review.

- (16) **Redelegation:** Service center directors may redelegate this authority no lower than Chief, Examination Support Unit, with respect to agreements concerning the administrative disposition of certain tax shelter cases, and no lower than Chief, Windfall Profit Tax Staff, Austin Service Center, with respect to entering into and approving a written agreement with the Tax Matters Partner/Person (TMP) and one or more partners or shareholders with respect to whether the partnership or S corporation, acting through its TMP, is duly authorized to act on behalf of the partners or shareholders in the determination of partnership or S corporation items for purposes of the tax imposed by Chapter 45, and for purposes of assessment and collection of the windfall profit tax for such partnership or S corporation taxable year.

Note: This authority may be redelegated by Directors, Accounts Management Field and Directors, Compliance Services Field to Examination Branch Chiefs or their equivalent.

- (17) The Assistant Commissioner (International) and district directors may redelegate this authority no lower than Chief, Quality Review Staff/Section with respect to all matters, and not below Chief, Examination Support Staff/Section, or Chief, Planning and Special Programs Branch/Section, with respect to agreements concerning the administrative disposition of certain tax shelter cases, or Chief, Special Procedures function, with respect to the waiver of right to claim refunds for those responsible officers who pay the corporate liability in lieu of a trust fund recovery penalty assessment under IRC 6672.

Note: Division Commissioners may redelegate no lower than Technical Support Managers, and SB/SE Territory Managers responsible for collection matters.

- (18) **Authority:** In cases under their jurisdiction docketed in the United States Tax Court and in other Tax Court cases upon the request of Chief Counsel or his/her delegate, to enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts), but only in respect to related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.
- (19) **Delegated to:** Associate Chief Counsels; Assistant Commissioners (Employee Plans and Exempt Organizations) and (International); regional commissioners; regional counsel; regional directors of appeals; assistant regional directors of appeals; chiefs and associate chiefs of appeals offices; and appeals team chiefs with respect to their team cases.

Note: This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Operating Division Counsels; Director, International; Directors, Appeals Operating Units; Appeals Area Directors, Deputy Area Directors, Appeals Team Managers and Appeals Team Case Leaders.

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

- (21) **Authority:** In cases under the jurisdiction of the Assistant Commissioner (International) **and/or Director, International**, to enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he/she acts), and to provide for the mitigation of economic double taxation under section 3 of Revenue Procedure 64–54, 1964–2 C.B. 1008, under Revenue Procedure 72–22, 1972–1 C.B. 747, and under Revenue Procedure 69–13, 1969–1 C.B. 402, and to enter into and approve a written agreement providing the treatment available under Revenue Procedure 65–17, 1965–1 C.B. 833. This does not include the authority to set aside any closing agreement.
- (22) **Delegated to:** Assistant Commissioner (International)
- Note:** This authority may also be redelegated to the Deputy Director, International.
- (23) **Redelegation:** This authority may not be redelegated.
- (24) **Sources of Authority:** 26 CFR 301.7121–1(a); Treasury Order No. 150–07; Treasury Order No. 150–09; and Treasury Order No. 150–17, subject to the transfer of authority covered in Treasury Order No. 120–01, as modified by Treasury Order No. 150–27, as revised.
- (25) 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 No. 97 (Rev. 34), which was effective August 8, 1997.
- (26) Signed: Michael P. Dolan, Deputy Commissioner

1.2.2.9.4
(05-12-1986)

**Delegation Order 8-4
(formerly DO-171, Rev.
2), Authority of Appeals
Under 26 CFR 301.6511
and 26 CFR 301.6532**

- (1) **Authority of Appeals Under 26 CFR 301.6511 and 26 CFR 301.6532**
- (2) The authority vested in the Commissioner of Internal Revenue, the Assistant Commissioner (International), District Directors and Assistant Regional Commissioners by 26 CFR 301.6511(c)-1(d), extension of time by agreement to file claim for credit or refund, 26 CFR 301.6532-1(b), period of limitation on suits by taxpayers, and 26 CFR 301.7701-9, is delegated to the Chief Counsel, Regional Counsel, and Regional Directors of Appeals.

Note: This authority is also delegated to Operating Division Counsels and Directors, Appeals Operating Units.

- (3) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 171 (Rev. 1), issued March 21, 1982, is superseded.
- (4) Signed: James I. Owens, Deputy Commissioner

1.2.2.9.5
(10-31-2003)

**Delegation Order 8-5
(New), Authority to
Decide Appeals of
Participation Denial and
Sanctions in the Internal
Revenue Service**

- (1) **Authority to Decide Appeals of Participation Denial and Sanctions in the Internal Revenue Service e-file Program**
- (2) **Authority:** To make final agency decisions on an applicant's appeal of its denial of participation in the IRS e-file program and on an authorized IRS e-file provider's appeal of recommended sanction under the IRS e-file program, as set forth in Rev. Proc. 2000-31 (or successor Revenue Procedures) and related publications.

- (3) **Delegated to:** Appeals Team Managers.
- (4) **Redelegation:** No redelegation under this order is permitted except by the Chief Appeals in writing.
- (5) **Sources of Authority:** Treasury Order 150-10; IRC 6011, IRC 6012, IRC 6061.
- (6) To the extent that the authority previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified.
- (7) Signed: Mark W. Everson, Commissioner

1.2.2.9.6
(07-30-2010)

**Delegation Order 8-6
(formerly DO-179, Rev.2),
Coordination of Certain
Issues Before Approval
of Settlement or Other
Disposition in Appeals**

- (1) **Coordination of Certain Issues Before Approval of Settlement or Other Disposition in Appeals**
- (2) **Authority:** To designate Appeals Coordinated issues
- (3) **Delegated to:** Director, Appeals Technical Services.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To assist, guide, advise and concur in the disposition of an Appeals Coordinated Issue as proposed by the appeals office having jurisdiction over a case containing such an issue.
- (6) **Delegated to:** Director, Appeals Technical Services
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 26 CFR 301.7701-9, Treasury Order 150-10.
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 179 (Rev. 2).
- (10) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.9.7
(08-10-2010)

**Delegation Order 8-7
(formerly DO-160, Rev.
6), Authority of Appeals
in Termination
Assessments of Income
Tax, Jeopardy
Assessments and
Jeopardy Levies**

- (1) **Authority of Appeals in Termination Assessments of Income Tax, Jeopardy Assessments and Jeopardy Levies**
- (2) **Authority:** To determine final disposition of requests for administrative reviews in termination assessments of income tax, jeopardy assessment cases and jeopardy levy cases.
- (3) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.6201-1, 26 CFR 301.7701-9 and Treasury Order 150-10
- (6) This order supersedes Delegation Order No. 160 (Rev. 6). To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: Steven T. Miller, Deputy Commissioner for Services & Enforcement

1.2.2.9.8

(03-29-2017)

Delegation Order 8-8 (Rev. 1) (formerly DO-66, Rev. 15), Authority of Appeals in Protested and Tax Court Cases

- (1) **Authority of Appeals in Protested and Tax Court Cases**
- (2) **Authority:** With respect to cases under the jurisdiction of Appeals, Appeals is delegated the authorities vested in the Commissioner of Internal Revenue to:
 - a. Settle any case, such as a protested case, assessed penalty case, or a Tax Court case, including any non-designated case involving an industry-wide issue for litigation, or the non-industry-wide issues in a designated case;
 - b. Determine liability, qualification, exempt status, or foundation classification for any case not docketed in the Tax Court where the taxpayer does not agree with the determination made by the originating function, and the taxpayer requests consideration by Appeals; and
 - c. Enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or with the person or estate for whom he or she acts), but not to set aside any closing agreement.
- (3) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders as to their respective cases.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** Make the final determination as to the disposition of the Appeals Coordinated Issue in any case involving an Appeals Coordinated Issue if the coordinating official has not concurred and the Appeals Team Manager cannot resolve the dispute. In certain instances such as cases arising from the Examination function or cases in which a Headquarters technical advice covers only a portion of the qualification issue of an employee plan, Appeals officials will have jurisdiction over the proposed action in which Headquarters has issued a ruling or technical advice on the case with respect to exempt status, or foundation classification, or qualification.
- (6) **Delegated to:** Director, Specialized Examination Programs and Referrals.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) The authorities delegated in paragraphs (2) and (5) do not include authority to:
 - a. Eliminate the fraud penalty in any case in which the penalty has been determined by an originating office for which criminal prosecution against the taxpayer (or related taxpayer involving the same transaction) has been recommended to the Department of Justice for willful attempt to evade or defeat tax, or for willful failure to file a return, except upon the recommendation or concurrence of The Office of Chief Counsel (Counsel); or
 - b. Act in any case in which a recommendation for criminal prosecution is pending, except with the concurrence of Counsel; or
 - c. Make the final decision in any case if the Appeals proposed disposition is contrary to the Headquarters ruling or technical advice on the case concerning tax exemption, private foundation classification, or plan qualification.
- (9) **Authority:** The authority to refuse jurisdiction of any case not docketed in the Tax Court in which a notice of deficiency was issued by an originating office and the taxpayer requests consideration by Appeals,

- (10) **Delegated to:** Appeals Area Directors.
- (11) **Redelegation:** This authority may not be redelegated.
- (12) **Authority:** The authority to make and subscribe to a return under Code Section 6020.
- (13) **Delegated to:** Appeals Officers.
- (14) **Redelegation:** This authority may not be redelegated.
- (15) **Sources of Authority:** 26 CFR 301.6020-1, 26 CFR 301.6201-1, 26 CFR 301.7701-9, and Treasury Order No. 150-10.
- (16) The authorities contained in this Order are intended to supplement the authorities contained in Delegation Order 8-1.
- (17) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Commissioner's Delegation Order 8-8 which became effective January 23, 1992.
- (18) Signed: John A. Koskinen, Commissioner, Internal Revenue

1.2.2.9.9
(08-25-2014)
**Delegation Order 8-9
(New), Authority of
Appeals to Administer
Alternative Dispute
Resolution Procedures**

- (1) **Authority of Appeals to Administer Alternative Dispute Resolution Procedures**
- (2) **Authority:** To administer alternative dispute resolution procedures under IRC 7123
- (3) **Delegated To:**
 - a. Chief, Appeals
 - b. Commissioner, Large Business & International (LB&I) Division
 - c. Commissioner, Small Business/Self Employed (SB/SE) Division
 - d. Commissioner, Tax Exempt/Government Entities (TE/GE) Division
- (4) **Redelegation:** This authority may be redelegated by the officials specified in this order.

Authority:	Delegated To:
To facilitate, conciliate, and mediate the resolution of disputed issues after unsuccessful settlement negotiations in Appeals in cases that are not docketed in the United States Tax Court under the Post Appeals Mediation procedures set forth in Rev. Proc. 2009-44, 2009-40 IRB 1, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers and Settlement Officers no lower than Grade 12

Authority:	Delegated To:
To facilitate, conciliate, and mediate; or to arrive at a final disposition from the Government's perspective, approve a final settlement, and execute appropriate settlement or closing documents to resolve disputed issues within the LB&I organization that qualify for consideration under the LMSB/Appeals Fast Track Settlement Procedure, Rev. Proc. 2003-40, 2003-1 C.B. 1044, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers no lower than Grade 14
To facilitate, conciliate, and mediate; or to arrive at a final disposition from the Government's perspective, approve a final settlement, and execute appropriate settlement or closing documents to resolve disputed issues within the SB/SE organization that qualify for consideration under the Fast Track Settlement for SBSE Taxpayers procedures set forth in Announcement 2011-5, 2011-4 I.R.B. 430 and News Release IR-2013-88, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers no lower than Grade 12
To facilitate, conciliate, and mediate; or to arrive at a final disposition from the Government's perspective, approve a final settlement, and execute appropriate settlement or closing documents to resolve disputed issues within the TE/GE organization that qualify for consideration under the Fast Track Settlement for TE/GE Taxpayers procedures set forth in Announcement 2012-34, 2012-36 I.R.B. 334, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers no lower than Grade 12
To facilitate, conciliate, and mediate disputed issues within the SB/SE organization that qualify for consideration under the SB/SE—Appeals Fast Track Mediation Procedure, Rev. Proc. 2003-41, 2003-1 C.B. 1047, or any successor guidance.	<ul style="list-style-type: none"> • Appeals Team Case Leaders • Appeals Team Managers • Appeals Officers and Settlement Officers no lower than Grade 12

Redelegation and Sources of Authority	
Redelegation	Sources of Authority
The above authorities may not be redelegated.	<ul style="list-style-type: none"> • IRC 7123 • CFR 301.7701-9 • Treasury Order No. 150-10

- (5) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (6) Signed: John A. Koskinen, Commissioner, Internal Revenue

1.2.2.10
(01-10-2023)
**Delegations of Authority
for Criminal
Investigations Activities**

- (1) This IRM subsection contains delegation orders for Criminal Investigations activities.

1.2.2.10.1
(12-19-2005)
**Delegation Order 9-1
(Formerly DO-157, Rev.
7), Seizure and
Forfeiture of Personal
Property**

- (1) **Seizure and Forfeiture of Personal Property**
- (2) **Authority to:**
 - a. Seize personal property for forfeiture to the United States when involved, used, or intended to be used, in violation of the internal revenue laws other than Chapters 51, 52, and 53 of the Internal Revenue Code of 1954.
 - b. Estimate the value of seized personal property, and if valued at \$100,000 or less, to cause a list to be prepared and appraisal to be obtained and to attest such list and appraisal, and to publish notice.
 - c. Cause notice of sale to be placed in accordance with 26 CFR 403.55 and to re-advertise the property, when necessary, in accordance with 26 CFR. 403.57.
- (3) **Delegated to:** Special Agents
- (4) **Authority to:**
 - a. Make the determinations concerning type and conditions of cost bonds as provided in 26 CFR. 403.27.
 - b. Exercise the authority of the Commissioner concerning disposition of perishable goods provided in 26 CFR. 403.30.
 - c. Execute the declaration of forfeiture showing that personal property has been forfeited to the United States.
 - d. Acquire for official use seized property by exercising the authority of the Commissioner provided in 26 CFR. 403.44.
 - e. Determine that seized property shall be sold at public auction as provided in 26 CFR. 403.55.
- (5) **Delegated to:** Director, Field Operations (Criminal Investigation)
- (6) **Authority to:**
 - a. Allow or deny petitions for remission or mitigation of forfeiture,

- b. Accept or reject any offer in compromise of the liability to forfeiture of personal property,
 - c. Make the necessary determinations and notifications, as provided in 26 CFR. 403.43, and
 - d. Authorize the Director, Field Operations (Criminal Investigation) to notify the petitioner or offeror of the action taken on the petition or offer.
- (7) **Delegated to:** Deputy Director, Operations Policy and Support (Criminal Investigation)
- (8) **Source of Authority:** 26 CFR. 403.1 through 403.65, IRC. 7325 and Treasury Department Order No. 150-10.
- (9) **Redelegation:** The authority delegated herein may not be redelegated.
- (10) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This supersedes Delegation Order No. 157 (Rev. 6) dated January 31, 2001.
- (11) Signed: Mark Matthews, Deputy Commissioner for Services and Enforcement

1.2.2.10.2
(12-06-2006)

**Order Number 9-2
(Formerly DO-158, Rev. 2), Initiate Investigations and Seize and Forfeit Property under the Money Laundering Control Act and Bank Secrecy Acts**

- (1) **Initiate Investigations and Seize and Forfeit Property under the Money Laundering Control Act and Bank Secrecy Acts**
- (2) **Authority:** To initiate investigations of violations of 18 USC. 1956 and 18 USC. 1957 where the underlying conduct involves violations of Title 26 or 31 USC. 5311-5328 (other than violations of 31 USC. 5316).
- (3) **Delegated to:** Special Agents in Charge and Lead Development Center Supervisory Special Agents.
- (4) **Authority to:**
 - a. Seize property under 18 USC. 981 and 31 USC. 5317 for forfeiture to the United States when it relates to violations of 31 USC. 5313 and 31 USC. 5324.
 - b. Seize property under 18 USC. 981 for forfeiture to the United States when it relates to violations of USC. 1956 and USC. 1957 that are within the investigatory jurisdiction of IRS.
 - c. Seize property under 18 USC. 981 when it relates to violations of 18 USC. 1956 and USC. 1957 that are not within the investigatory jurisdiction of IRS, but only if the bureau with investigatory authority is not present to make the seizure. Property seized under 18 USC. 981 where the investigatory jurisdiction is solely with another bureau not present at the time of the seizure shall be turned over to that bureau.
 - d. Notify (subject to the limitation imposed by IRC. 6103) another Treasury bureau of, and invite them to participate in, an authorized investigation, if at any time during the investigation, evidence is discovered that relates to a matter within the jurisdiction of the other bureau.
 - e. Estimate the value of seized property and, if valued at \$500,000 or less, prepare a list of seized property, order an appraisal, and attest to the list and appraisal.
 - f. Publish a notice of seizure and cause notice of sale of seized property to be placed in accordance with federal regulations.

(5) **Delegated to:** Special Agents.

(6) **Authority to:**

- a. the terms and conditions mentioned in Section III, Directive 91-15 issued by the Department of Justice Executive Office for Asset Forfeiture) in situations where a claim has been filed and the claimant withdraws the claim pursuant to the agreement.
- b. Make a recommendation to his/her immediate supervisor on administrative forfeitures resulting from an agreement described in the preceding paragraph.
- c. Sign title and transfer documents to transferees or purchasers of forfeited property, including real property.
- d. Notify petitioner or offeror of the action taken on the petition or offer.
- e. Grant or deny hardship requests.

(7) **Delegated to:** Special Agents in Charge.

(8) **Authority to:**

- a. Exercise the authority of the Commissioner concerning the disposition of property seized under this order, including authority concerning the disposition of perishable goods.
- b. Execute the declaration of forfeiture showing that personal property with an appraised value of \$500,000 or less and any monetary instrument (including currency), regardless of value has been forfeited to the United States.
- c. Execute Form 9445, Declaration of Abandonment, Vesting Title in the United States.

(9) **Delegated to:** Directors, Field Operations.

(10) **Authority to:**

- a. Retain or equitably transfer property valued at less than \$1,000,000 and forfeited pursuant to 18 USC. 981 to any Federal, state or local law enforcement agency that participated directly in any acts which led to the seizure for forfeiture of the property in a manner which reflects the agency's level of contribution.
- b. Determine the terms and conditions for an equitable transfer of property as described in the preceding paragraph.
- c. Extend by 30 days, the period for issuing the statutory notice to interested parties.

(11) **Delegated to:** Director, Warrants and Forfeitures.

(12) **Authority to:**

- a. Allow or deny petitions for remission or mitigation of forfeiture of property seized under 18 USC. 981, when the property is valued at \$500,000 or less.
- b. Accept or reject any offer in compromise of the liability associated with the forfeiture of personal property.
- c. Authorize Special Agents in Charge to notify petitioner or offeror of the action taken on the petition or offer.

(13) **Delegated to:** Deputy Director, Operations Policy and Support.

- (14) **Redelegation:** The authorities delegated in this order may not be redelegated.
- (15) **Source of Authority:** Treasury Directive 15-42.
- (16) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This supersedes Delegation Order No. 158 (Rev. 2).
- (17) Signed: Kevin M. Brown, Deputy Commissioner for Services and Enforcement

1.2.2.10.3

(12-19-2005)

**Delegation Order 9-3
(Formerly DO-169, Rev. 1), Immunity Order**

- (1) **Immunity Order**
- (2) **Authority:** To make determinations and to issue the orders to compel the testimony under a grant of immunity of any individual who has been or may be called to testify or provide information at any proceeding before the Internal Revenue Service, when such individual refuses to testify or provide information on the basis of his/her privilege against self-incrimination.
- (3) **Delegated to:** Chief, Criminal Investigation, after review by the Office of the Division Counsel/Associate Chief Counsel (Criminal Tax), and with the approval of the Attorney General.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Department Order 150-19 and Title II of the Organized Crime Control Act of 1970 (18 USC. Section 6001, et. seq.)
- (6) 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 169 (Rev. 1) dated January 31, 2001.
- (7) Signed: Mark E. Matthews, Deputy Commissioner for Services and Enforcement

1.2.2.10.4

(12-19-2005)

**Delegation Order 9-4
(Formerly DO-205, Rev. 8), Consensual
Monitoring of Wire and
Oral Communications**

- (1) **Consensual Monitoring of Wire and Oral Communications**
- (2) **Authority to:** Approve the interception of oral communications with the consent of at least one party to the communication.
- (3) **Delegated to:** Directors reporting to the Chief, Criminal Investigation.
- (4) **Redelegation:** This authority may be redelegated no lower than the Deputy Director, Operations Policy and Support.
- (5) **Authority to:** Approve the interception of wire communications with the consent of at least one party to the communication.
- (6) **Delegated to:** Deputy Director, Operations Policy and Support.
- (7) **Authority to:** Use monitoring equipment to intercept wire and oral communications when approved by delegated officials in this Order.
- (8) **Delegated to:** Special Agents or persons acting under the direction of Special Agents.
- (9) **Redelegation:** This authority may not be redelegated.

- (10) **Source of Authority:** Treasury Order 150-10 and Memorandum from the Attorney General to the Heads and Inspectors General of Executive Departments and Agencies (dated November 7, 1983).
- (11) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This supersedes Delegation Order 205 (Rev. 8), dated January 31, 2001.
- (12) Signed: Mark Matthews, Deputy Commissioner for Services and Enforcement

1.2.2.10.5
(03-15-2006)
**Delegation Order 9-5
(Formerly DO 222, Rev. 5), Pen Registers,
Trap-and-Trace Devices,
Mobile Tracking
Devices, and Stored
Electronic
Communications**

- (1) **Pen Registers, Trap-and-Trace Devices, Mobile Tracking Devices, and Stored Electronic Communications**
- (2) **Authority:**
 - a. To request that an attorney for the government apply for a court order to install and use a pen register and/or trap-and-trace device to obtain information relevant to an ongoing criminal investigation.
 - b. To request that an attorney for the government apply for a court order to install and use a mobile tracking device.
 - c. To request that an attorney for the government apply for a court order or warrant to access stored electronic communications received via display pagers, facsimile transceivers, tone-only pagers, and tone and voice pagers (non-aural portion of the communications only).
- (3) **Delegated to:** Special Agents in Charge
- (4) **Redelegation:** The authorities delegated in this order may not be redelegated.
- (5) **Sources of Authority:** Treasury Order 150-10 and 18 USC. 2703, 18 USC. 3117, and 18 USC. 3122.
- (6) This order supersedes Delegation Order 222 (Rev. 5). To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (7) Signed: Mark Matthews, Deputy Commissioner for Services and Enforcement

1.2.2.10.6
(03-15-2006)
**Delegation Order 9-6
(Formerly DO-206, Rev. 1) and DO-263, (Rev. 2),
Criminal Referral
Authority**

- (1) **Criminal Referral Authority**
- (2) **Authority:** To refer all criminal matters within the jurisdiction of the Internal Revenue Service to the Department of Justice for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or Department of Justice approval.
- (3) **Delegated to:** Special Agents in Charge
- (4) **Exceptions:** The Secretary of the Treasury delegated the following authorities to Treasury General Counsel and his/her delegates:
 - a. Exclusive authority to make referrals in criminal matters for judicial enforcement of summonses.
 - b. Exclusive authority to determine which court decisions of a criminal tax matter should be appealed or further reviewed and to make recommendations to the Department of Justice with respect thereto.

- c. Concurrent authority with the Commissioner and his/her delegates to refer a matter to the Department of Justice to obtain advice prior to any referral made pursuant to this order.

- (5) **Source of Authority:** Treasury Order 150-35
- (6) This order supersedes Delegation Order 263 and Delegation Order 206 (Rev. 1). To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
- (7) Signed: Mark Matthews, Deputy Commissioner for Services and Enforcement

1.2.2.10.7
(12-06-2006)
**Delegation Order 9-7
(Formerly DO-265),
Certify Travel of Internal
Revenue Service
Employees under
section 162(a) of the
Internal Revenue Code**

- (1) **Certify Travel of Internal Revenue Service Employees under section 162(a) of the Internal Revenue Code**
- (2) **Authority:** To certify employees as traveling on behalf of the United States in temporary duty status to investigate or prosecute, or provide support services for the investigation of a Federal crime.
- (3) **Delegated to:** Deputy Chief, Criminal Investigation
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 150-33.
- (6) 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 No. 265.
- (7) Signed: Kevin M. Brown, Deputy Commissioner for Services and Enforcement

1.2.2.10.8
(06-16-2003)
**Delegation Order 9-8
(New), Authority to
Approve Certain Travel
and Related Expenses
for Personnel
Permanently Assigned
Outside the United
States**

- (1) **Authority to Approve Certain Travel and Related Expenses for Personnel Permanently Assigned Outside the United States**
- Note: Sunset Review: 7/3/2006**
- (2) **Authority:** To approve certain allowances and benefits for eligible personnel as defined below.
- (3) **Delegated to:** Chief, Criminal Investigation and Commissioner, LB&I (LM)
- (4) **Redelegation:** This Authority may be redelegated to the Director, International (Criminal Investigation); Manager, Office of Overseas Operations (LM:IN:OO); and Manager, Tax Administration Advisory Services (LM:IN:TA)
- (5) "Allowances and benefits" are comparable to those provided under Chapter 9 of Title I of the Foreign Service Act of 1980 (22 USC 081 et seq.) for "eligible personnel."
- (6) "Eligible personnel" means an officer or employee of the Department of the Treasury (including it's Bureaus) who carries out international affairs duties and powers of the Department and is permanently assigned outside the United States.

- (7) “Eligible personnel” also means an officer of any agency of the United States Government who performs functions under section 129 of the Foreign Assistance Act of 1961 (22 USC 2151aa) and is permanently assigned outside the United States.
- (8) The “United States” includes, for purposes of this Delegation, the 50 States, its territories and possessions.
- (9) **Source of Authority:** Treasury Directive 12-27; United States Department of State Foreign Affairs Manual, Volume 6, Chapter 100; 31 USC Section 325(a); 22 USC Section 2151aa; 22 USC Section 4081 et. seq.
- (10) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (11) Signed: Bob Wenzel, Deputy Commissioner for Services and Enforcement

1.2.2.10.9
(10-25-2012)

**Delegation Order 9-9
(Revoked), Approve
Criminal Investigation
access to Centralized
Authorization File (CAF)
Information**

- (1) **Approve Criminal Investigation access to Centralized Authorization File (CAF) Information.**
- (2) This delegation order is revoked, and replaced by Delegation Order 25-14, *Centralized Authorization File Access*. See also IRM 1.2.52.14.
- (3) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement.

1.2.2.10.10
(09-11-2022)

**Delegation Order 9-10
(Rev. 1), Authorization to
Approve Confidential
Expenditures**

- (1) **Authorization to Approve Confidential Expenditures**
- (2) **Authority:** To approve payments for confidential expenditures in the investigation of violations of federal statutes under the jurisdiction of the Internal Revenue Service.
- (3) **Delegated as follows:**

More than \$100,000:	The Chief, Criminal Investigation or Deputy Chief of Criminal Investigation
\$100,000 or less:	The Directors of Field Operations and/or the Director, Global Operations Policy and Support
\$50,000 or less:	Senior Executive Service, Special Agent in Charge
\$25,000 or less	Special Agents in Charge (GS-15) and the Director, Special Investigative Techniques. Authority is limited to payments to or on behalf of informants and other expenses necessary for gathering information and evidence in an investigation, witness protection and other matters approved by policy memos and IRM by higher authority.

- (4) Confidential expenditures include payments made to or on behalf of informants; for undercover operations; for witness protection; and for other

expenses necessary for gathering information and evidence in an investigation and other expenses that our approved by higher authority.

- (5) An authorization is valid for the duration of the investigation, or the undercover operation and approval amounts for informant payments is per annum. Special Investigative Techniques Director or designee shall be notified of any confidential expenditures approved to allow for proper budgeting and tracking.
- (6) **Redelegation and limitations:** No authority may be redelegated.
- (7) **Sources of Authority:** Treasury Orders 150-10, 102-06, Treasury Directive 33-02 and 31CFR 1010.810.
- (8) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order No. 9-10 effective January 31, 2001
- (9) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.11
(01-10-2023)
**Delegations of Authority
for Security, Privacy and
Assurance**

- (1) This IRM subsection contains Delegations of Authority for Security, Privacy and Assurance

1.2.2.11.1
(01-29-2013)
**Delegation Order 10-1
(Rev. 1) (formerly 133,
(Rev. 9), Perform
Operating Functions
Relating to Personnel
Security**

- (1) Perform Operating Functions Relating to Personnel Security
- (2) **Authority:** To perform the operating functions relating to Internal Revenue Service personnel security, making determinations of eligibility for access to classified information, and the consequent granting, suspending, denying, and revoking of access to classified information, in conformity with the provisions of E.O. 12968; except security clearances for:
 - a. Presidential appointees requiring confirmation by the Senate;
 - b. The Commissioner, Deputy Commissioner for Services and Enforcement, Deputy Commissioner for Operations Support, Chief Counsel; and
 - c. The Associate Director, Personnel Security, and any official to whom the authority to grant security clearances has been delegated.

Note: Security clearances for the positions listed above shall be issued by the Department of the Treasury, Office of Security Programs, in accordance with Treasury Directive 12-32.

- (3) **Delegated to:** Associate Director, Personnel Security
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To make suitability determinations and propose suitability actions under 5 CFR Part 731, except for cases that must be referred to the Office of Personnel Management. See 5 CFR 731.103(g).
- (6) **Delegated to:** Associate Director, Personnel Security.
- (7) **Redelegation:** This authority may not be redelegated.

- (8) **Authority:** To take suitability actions under 5 CFR Part 731, except for cases that must be referred to the Office of Personnel Management. See 5 CFR 731.103(g).
- (9) **Delegated to:** Director, Talent Acquisition.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To grant, suspend or revoke staff-like access of contractors to IRS owned or controlled facilities, information systems, and/or sensitive, but unclassified, information.
- (12) **Delegated to:** Director, Personnel Security
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To designate position sensitivity; except for the following positions reserved to the Director, Office of Security Programs, Department of the Treasury:
 - a. Presidential appointees requiring confirmation by the Senate;
 - b. The Commissioner, Deputy Commissioner for Services and Enforcement, Deputy Commissioner for Operations Support, Chief Counsel; and
 - c. The Associate Director, Personnel Security, and any official to whom the authority to grant security clearances has been delegated.
- (15) **Delegated to:** The IRS Human Capital Officer in consultation with the Associate Director, Personnel Security for positions under his/her jurisdiction except as indicated above.

Note: For newly established Position Descriptions encumbered by more than 25 employees or in instances where there is a change in risk/sensitivity level impacting more than 25 employees, the IRS Human Capital Officer must notify the Associate Director, Personnel Security.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Sources of Authority:** Treasury Directive 12-32, "Delegation of Authority Concerning Personnel Security;" Chapter 1, Section 6 of TD P 15-71 "Denial and Revocation of Security Clearance;" and Chapter II, Section 2, "Investigative Requirements for Contractor Employees," and 5 CFR 731.
- (18) To the extent that the authority previously exercised consistent with this delegation order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 10-1.
- (19) **Signed:** Beth Tucker, Deputy Commissioner for Operations Support

1.2.2.12
(01-10-2023)
**Delegations of Authority
for Communications,
Liaison and Disclosure
Activities**

- (1) This IRM subsection contains delegation orders for Communications, Liaison and Disclosure activities.

1.2.2.12.1
(07-29-2002)

**Delegation Order 11-1
(formerly DO-89, Rev.
10), Administrative
Control of Documents
and Material**

- (1) **Administrative Control of Documents and Material**
- (2) **Authority:** To administratively control information necessarily restricted for official purposes through approving the marking of the legend OFFICIAL USE ONLY on documents or materials, which require restriction to a lesser degree than those marked LIMITED OFFICIAL USE, but which may be made available only to authorized personnel.
- (3) **Delegated to:** Assistant Deputy Commissioner; Deputy Division Commissioners; Deputy Chiefs (Agency-Wide Shared Services, Appeals, Communications and Liaison, and Criminal Investigation); Deputy National Taxpayer Advocate; Directors and Chiefs who report directly to the Deputy Commissioner or Assistant Deputy Commissioner; Directors who report to a Division Commissioner or Chief (or a Deputy Division Commissioner or Deputy Chief); Senior Counselor to the Commissioner, Deputy Commissioner for Modernization/Chief Information Officer; Directors and Chiefs that report directly to the Deputy Commissioner for Modernization/Chief Information Officer; Associate Chief Counsel; Division Counsel; Counsel to National Taxpayer Advocate; Directors, Appeals Operating Units; Field Directors (Submission Processing, Accounts Management, and Compliance Services); and Directors, Computing Centers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To decontrol documents or materials controlled under this Delegation Order.
- (6) **Delegated to:** An official authorizing the original control, a successor in that capacity, or a supervisory official of either.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Source of Authority:** Treasury Directive 71-10.
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. Delegation Order No. 89 (Rev. 9), effective February 22, 1991, is superseded.
- (10) Signed: Bob Wenzel, Deputy Commissioner

1.2.2.12.2
(12-08-2022)

**Delegation Order 11-2
(Rev. 4), Authority to
Permit Disclosure of Tax
Information and to
Permit Testimony or the
Production of
Documents**

- (1) **Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents**
- (2) **Authority:** To permit the disclosure of returns and return information and to permit testimony or the production of documents under the authority vested in the Commissioner of Internal Revenue and the Chief Counsel to act in matters officially before their respective functions.
- (3) **Delegated to:** Officers and employees identified in the reference chart located in Exhibit 1.2.2-2, Reference Chart and Exhibit 1.2.2-3, Authorization Tables 1-8 , (previously Exhibits 1.2.49-1 and Exhibit 1.2.49-2)..
- (4) **Redelegation:** This authority may be redelegated in writing or through an official act confirmed in writing, provided the redelegation is permitted by the reference chart in Exhibit 1.2.2-2 , Reference Chart and Exhibit 1.2.2-3, Authorization Tables 1-8 , (previously Exhibits 1.2.49-1 and Exhibit 1.2.49-2).

- (5) **Sources of Authority:** IRC 6103; IRC 6104; Treasury Order 150-10; Treasury Order 101-05; and Treasury General Counsel Order No.4.
- (6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 11-2 (Rev. 3), effective May 7, 2017.
- (7) Signed: Jeffrey Tribiano, Deputy Commissioner, Operations Support

1.2.2.12.3
(08-16-2022)
**Delegation Order 11-3,
(Rev. 2), Seal of the
Department of the
Treasury**

- (1) **Seal of the Department of the Treasury**
- (2) **Authority:** To affix the Seal of the Department of the Treasury in authentication of originals and copies of books, records, papers, writings, and documents of the Department for all purposes, including the purposes authorized by 28 USC 1733(b) and to maintain custody of the die of the Treasury Seal for the Internal Revenue Service.
- (3) **Delegated to:** Senior Disclosure Analysts, Disclosure Analysts, Senior Disclosure Specialist; Disclosure Specialists and technical staff to the Associate Director, Disclosure; and supervisory personnel assigned duties requiring the affixing of an official seal.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Directive 12-51.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 11-3 (Rev. 1), effective December 28, 2010.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.12.4
(08-16-2022)
**Delegation Order 11-4
(Rev. 1), Responses to
Administrative Appeals
Filed Pursuant to the
Freedom of Information
Act (5 USC 552)**

- (1) **Responses to Administrative Appeals Filed Pursuant to the Freedom of Information Act (5 USC 552)**
- (2) **Authority:** To respond to administrative appeals filed pursuant to the Freedom of Information Act (5 USC 552(a)(6)(A)(ii) and 26 CFR 601.702(c)(10)).
- (3) **Delegated to:** Director, Examination Appeals; Director, Specialized Examination Programs and Referrals.
- (4) **Redelegation:** This authority may be redelegated to Appeals Area Directors and Appeals Team Managers.
- (5) **Authority:** To acknowledge receipt of administrative appeals filed pursuant to the Freedom of Information Act (5 USC 552) and to invoke mandatory extensions of time to respond to such administrative appeals.
- (6) **Delegated to:** Director, Examination Appeals; Director, Specialized Examination Programs and Referrals.
- (7) **Redelegation:** This authority may be redelegated to Appeals Area Directors and Appeals Team Managers. .
- (8) **Source of Authority:** 5 USC 552(a)(6)(A)(ii).

- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 11-4, effective April 12, 1997.
- (10) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.12.5
(08-11-2022)
**Delegation Order 11-5,
(Rev. 2), Seal of the
Office of the Internal
Revenue Service and
Certification to the
Authenticity of Official
Documents**

- (1) **Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents**
- (2) **Authority:** To affix the official Seal of the Internal Revenue Service to any certificate, or attestation required to be made in authentication of originals and copies of books, records, papers, writings, and documents of the Internal Revenue Service in the custody of the Commissioner of Internal Revenue, for all purposes, except as noted below.

Note: This authority does not extend to: affixing the Seal to material to be published in the Federal Register; and certifying material in any case in which originals or copies of books, records, papers, writings, and documents of the Internal Revenue Service may be furnished to applicants only by the Commissioner pursuant to Executive Order, Treasury Decision, or the Statement of Procedural Rules.

- (3) **Delegated to:** Division Commissioners; Chiefs; Directors reporting to the Commissioner or Deputy Commissioners; National Taxpayer Advocate; Deputy Associate Chief Information Officer; Special Agents in Charge, Criminal Investigation; Supervisory Investigative Analysts, Criminal Investigation; Field Directors, Submission Processing; Directors, Campus Compliance Operations; Small Business/Self Employed Technical Services Group Managers; Small Business/Self Employed Advisory Group Managers; Small Business/Self Employed Insolvency Group Managers; Lead Government Information Assistant, Data Services; Senior Disclosure Analysts, Disclosure Analysts, Senior Disclosure Specialist; Disclosure Specialists and technical staff to the Associate Director, Disclosure; and supervisory personnel assigned duties requiring the affixing of an official seal.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.7701-9; 26 CFR 301.7514-1 and 26 CFR 301.7622-1; Treasury Directive (TD) 12-51, TD 73-04, and TD 80-05; and Treasury Order 150-10.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 11-5 (Rev. 1), effective December 15, 2011.
- (7) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.12.6

(08-11-2022)

Delegation Order 11-7 (New), Authority for Initial Determinations with Respect to Written Requests for Records Pursuant to 5 USC 552, Freedom of Information Act

- (1) **Authority for Initial Determinations with Respect to Written Requests for Records Pursuant to 5 USC 552, Freedom of Information Act**
- (2) **Authority:** To make determinations of full grants (including determinations where records are non-existent) and improper requests.
- (3) **Delegated to:** Disclosure Managers; Senior Disclosure Analysts; Disclosure Analysts; Tax Law Specialists; Senior Disclosure Specialists; Disclosure Specialists.
- (4) **Redelegation:** May not be re-delegated below Disclosure Assistant (or equivalent) for 5 USC 552 written requests.

Note: Determinations involving tax returns/return information as defined in IRC 6103(b) must be approved by an officer with the proper IRC 6103 authority per Delegation Order 11-2.

- (5) **Authority:** To make determinations of partial or full denials of records or where records are not released.
- (6) **Delegated to:** Supervisor HQ Disclosure Policy and Program Operations; Disclosure Managers.
- (7) **Redelegation:** May not be re-delegated below Disclosure Specialist (or equivalent).

Note: Determinations involving tax returns/return information as defined in IRC 6103(b) must be approved by an officer with the proper IRC 6103 authority per Delegation Order 11-2.

- (8) **Sources of Authority:** 5 USC 552; Treasury Directive 25-05; 26 CFR 601.702; Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents.
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Freedom of Information Act (FOIA)/Privacy Act (PA) Delegation Order formerly found in IRM Exhibit 11.3.13-1, FOIA/PA Delegation Order.

- (10) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.12.7

(08-11-2022)

Delegation Order 11-8 (New), Authority for Initial Determinations with Respect to Requests for Records Pursuant to 5 USC 552a, Privacy Act

- (1) **Authority for Initial Determinations with Respect to Requests for Records Pursuant to 5 USC 552a, Privacy Act**
- (2) **Authority:** To make determinations of requests for access to any IRS record or amendment of records.
- (3) **Delegated to:** Disclosure Managers; Disclosure Analysts; Tax Law Specialists; Senior Disclosure Specialists.

Note: Determinations involving tax returns/return information as defined in IRC 6103(b) must be approved by an officer with the proper IRC 6103 authority per Delegation Order 11-2.

Note: A person may not use the Privacy Act to amend or correct records relating to tax liability. See IRC 7852(e).

- (4) **Redelegation:** May not be re-delegated.
- (5) **Authority:** To make determinations of requests for access to Chief Counsel, Human Resources and Administrative Records or amendment of records.
- (6) **Delegated to:** Disclosure Managers; Disclosure Analysts; Tax Law Specialists; Senior Disclosure Specialists.

Note: Determinations for amendment of a Chief Counsel record must be referred to the Associate Chief Counsel (Procedure & Administration).

- (7) **Redelegation:** May not be re-delegated.
- (8) **Authority:** To make determinations of partial or full denials.
- (9) **Delegated to:** Disclosure Managers; Disclosure Analysts; Tax Law Specialists; Senior Disclosure Specialists.

Note: Determinations involving tax returns/return information as defined in IRC 6103(b) must be approved by an officer with the proper IRC 6103 authority per Delegation Order 11-2.

- (10) **Redelegation:** May not be re-delegated.
- (11) **Sources of Authority:** 5 USC 552a; 26 CFR 601.702; Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Document.
- (12) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Freedom of Information Act (FOIA)/Privacy Act (PA) Delegation Order formerly found in IRM Exhibit 11.3.13-1 *11.3.13-1 FOIA/PA Delegation Order*.
- (13) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support

1.2.2.13
(08-02-2021)

Delegations of Authority for Taxpayer Advocate Service Activities

- (1) This IRM subsection contains delegation orders for Taxpayer Advocate Service activities.
- (2) A complete list of Delegation Orders can be found on the Internal Revenue website, on a page titled *Delegation Orders by Process*. The URL is <http://www.irs.gov/uac/Delegation-Orders-by-Process1>
- (3) Any Delegation Orders approved after this revision of IRM 1.2.50 can be found on the Electronic Freedom of Information Reading Room at <https://www.irs.gov/privacy-disclosure/recently-approved-commissioner-delegation-orders> under the "Recently Approved Commissioner Delegation Orders." tab. They will remain on the web until the next revision is made to this IRM.

Note: If any Delegation Orders have been inadvertently omitted from this Section they are still considered official and in full force and effect. Please send any discrepancies found to spder@irs.gov

- 1.2.2.13.1
(03-17-2009)
Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders
- (1) **Authority to Issue, Modify or Rescind Taxpayer Assistance Orders**
 - (2) **Authority:** In accordance with applicable statutes, regulations, policies, and procedures, to issue, modify or rescind Taxpayer Assistance Orders (TAOs) for cases under their jurisdiction.
 - (3) **Delegated to:** Local Taxpayer Advocates.
 - (4) **Redelegation:** This authority may not be redelegated.
 - (5) **Source of Authority:** IRC. section 7811.
 - (6) To the extent that the authority previously exercised consistent with this order may require ratification. It is hereby approved and ratified. This Order supercedes Delegation Order 13-1 dated 01-17-2001 (formerly DO-232, Rev. 4).
 - (7) Signed: Nina E. Olson, National Taxpayer Advocate
- 1.2.2.13.2
(03-03-2008)
Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions
- (1) **Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions**
 - (2) **Authority:** For cases meeting criteria for acceptance into the Taxpayer Advocate Service as set forth in IRM 13.1.7 (or successor provisions), the authority is hereby granted to:
 - a. Approve replacement checks for lost or stolen refunds without a credit balance on an account where hardship or unreasonable delay exists under the procedures contained in IRM 3.17.79.3.3 (or successor provisions).
 - b. Gather documentation to substantiate credits to a taxpayer's account where a taxpayer furnishes proof of payment under the procedures contained in IRM 21.
 - c. Release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.7.3 (or successor provisions).
 - d. Release levies in systemically generated cases under the procedures contained in IRM 5.11.7.2.6 (or successor provisions).
 - e. Make trust fund recovery penalty adjustments in cases under the procedures contained in IRM 5.19.7.2.24 (or successor provisions).
 - f. Accept installment agreements under the procedures contained in IRM 5.19.1.5.4 (or successor provisions).
 - g. Input an adjustment after OD/Function makes a determination and provides TAS with specific directions and dollar amount(s) of the authorized adjustment and has provided TAS with written approval.
 - h. Issue manual refunds under the procedures contained in IRM 21.4.4 (or successor provisions). On cases open in another OD/Function, TAS can issue manual refunds only after the OD/Function has provided TAS with written approval.
 - (3) **Authority:** To perform the duties assigned to Accounts Management employees under the procedures contained in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through 21.7 (or successor provisions) (but only those Accounts Management duties in existence as of October 1, 2007). *This does not, however, include the authority to:*

- a. To report certain delinquent accounts Currently Not Collectible under the procedures contained in IRM 5.19.1.6.1 (or successor provisions).
 - b. Accept/deny penalty abatement requests under the procedures contained in IRM 20.1.1.3 and IRM 21 (or successor provisions).
 - c. Allow/disallow claims for credit or refund under the procedures contained in IRM 21 (or successor provisions).
 - d. Process other inquiries and adjustments under the procedures contained in various sections of IRM 21.5.3.4.16.2 through 21.5.3.4.16.15 (Claims and procedures related to civil cases, renegotiation of government contracts, timely filed blank returns, receipt of deposits and claims for refunds of cash bonds) (or successor provisions).
 - e. Change Filing Status from Joint to Separate, Single or Head of Household under the procedures contained in IRM 21.6.1.4.5 (or successor provisions).
 - f. Process requests for filing status change when only one spouse requests change under the procedures contained in IRM 21.6.1.4.6 (or successor provisions).
 - g. Change Filing Status from Joint to Separate, based on unlawful filing procedures under the procedures contained in IRM 21.6.1.4.7 (or successor provisions).
 - h. Make tax period changes under the procedures contained in IRM 21.6.4.4.16 (or successor provisions).
 - i. Process Form 5329 (Specific to IRA issues) under the procedures contained in IRM 21.6.5.4.11.4 (or successor provisions).
 - j. Process a change in accounting method under the procedures contained in IRM 21.6.6.4.4 (or successor provisions).
 - k. Process a claim for repayment of debt cancellation/claim of right under the procedures contained in IRM 21.6.6.4.9 (or successor provisions).
 - l. Process an adjustment involving transportation expense deduction under the procedures contained in IRM 21.6.6.4.14 (or successor provisions).
 - m. Process a claim for Veterans Disability Compensation excluded from gross income under the procedures contained in IRM 21.6.6.4.17 (or successor provisions).
 - n. Compute interest under the Look-back Method under the procedures contained in IRM 21.6.6.4.23 (or successor provisions).
- (4) The authorities delegated to the National Taxpayer Advocate shall be exercised in accordance with the Internal Revenue Code of 1986, applicable Treasury Regulations, and all other rules and procedures (including the IRM and any applicable dollar tolerances and thresholds) that apply to other IRS functions that exercise the same authorities.
- (5) This delegation does not permit the National Taxpayer Advocate to take actions in cases that are open in another IRS function or to overrule determinations made by employees of other IRS functions who have been delegated comparable authority.
- (6) The above authorities shall be exercised in accordance with the Internal Revenue Code of 1986, applicable Treasury Regulations, and all other rules and procedures (including the Internal Revenue Manual) that apply to other Service functions that exercise the same authorities.
- (7) **Delegated To:** National Taxpayer Advocate
- (8) **Redelegation:** This authority may be redelegated.

(9) **Source of Authority:** *Treasury Order 150-10.*

(10) This order combines Delegation Order 13-2 and Delegation Order No. 267. Therefore, this order supersedes Delegation Order 13-2 as well as Delegation Order No. 267. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(11) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement

1.2.2.13.2.1
(07-25-2015)
**Delegation Order TAS
13-2-1, Authority of
Taxpayer Advocate
Service Employees to
Perform Certain Tax
Administration
Functions**

(1) **Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions**

(2) **Authority:** For cases meeting criteria for acceptance into the Taxpayer Advocate Service as set forth in IRM 13.1.7 (or successor provisions), the authority is hereby granted:

- a. To approve replacement checks for lost or stolen refunds without a credit balance on an account where hardship or unreasonable delay exists under the procedures contained in IRM 3.17.79.3.3 (or successor provisions).
- b. To gather documentation to substantiate credits to a taxpayer's account where a taxpayer furnishes proof of payment under the procedures contained in IRM 21.5.8 (or successor provisions).
- c. To release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.8.3 (or successor provisions).
- d. To release levies in systemically generated cases under the procedures contained in IRM 5.11.7.2.6 (or successor provisions).
- e. To make trust fund recovery penalty adjustments in cases under the procedures contained in IRM 5.19.7.2.24 (or successor provisions).
- f. To accept installment agreements under the procedures contained in IRM 5.19.1.5.4 (or successor provisions).
- g. To input an adjustment after OD/Function makes a determination and provides TAS with specific directions and dollar amount(s) of the authorized adjustment and has provided TAS with written approval.
- h. To issue manual refunds under the procedures contained in IRM 21.4.4 (or successor provisions) after the OD/function has determined there is an overpayment and the amount of such overpayment. On cases open in another OD/Function, TAS can issue manual refunds only after the OD/Function has provided TAS with written approval.
- i. To perform the duties assigned to Accounts Management employees under the procedures contained in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through 21.7 (or successor provisions) (but only those Accounts Management duties in existence as of October 1, 2007). *This does not, however, include the authority:*
 - To report certain delinquent accounts Currently Not Collectible under the procedures contained in IRM 5.16.1 (or successor provisions).
 - To accept/deny penalty abatement requests under the procedures contained in IRM 20.1.1.3 and IRM 21 (or successor provisions).
 - To allow/disallow claims for credit or refund under the procedures contained in IRM 21 (or successor provisions).
 - To process other inquiries and adjustments under the procedures contained in various sections of IRM 21.5.3.4.16.2 through

21.5.3.4.16.15 (Claims and procedures related to civil cases, renegotiations of government contracts, timely filed blank returns, receipt of deposits and claims for refunds of cash bonds) (or successor provisions).

- To change Filing Status from Joint to Separate, Single or Head of Household under the procedures contained in IRM 21.6.1.4.5 (or successor provisions).
- To process requests for filing status change when only one spouse requests the change under the procedures contained in IRM 21.6.1.4.6 (or successor provisions).
- To change Filing Status from Joint to Separate, based on unlawful filing procedures under the procedures contained in IRM 21.6.1.4.7 (or successor provisions).
- To work mixed period cases and to make accounting period changes under the procedures contained in IRM 21.6.4.4.16 (or successor provisions).
- To process Form 5329 (Specific to IRA issues) under the procedures contained in IRM 21.6.5.4.11.4 (or successor provisions).
- To process a change in accounting method under the procedures contained in IRM 21.6.6.4.4 (or successor provisions).
- To process a claim for repayment of debt cancellation/claim of right under the procedures contained in IRM 21.6.6.3.11 (or successor provisions).
- To process an adjustment involving transportation expense deduction under the procedures contained in IRM 21.6.6.3.16 (or successor provisions).
- To process a claim for Veterans Disability Compensation excluded from gross income under the procedures contained in IRM 21.6.6.3.19 (or successor provisions).
- To compute interest under the Look-back Method under the procedures contained in IRM 21.6.6.3.27 (or successor provisions).

- (3) **Delegated To:** Taxpayer Advocate Service employees to the extent necessary to perform their official duties, but not to employees below the grade or position level of Case Advocate except those indicated below.
- (4) The authorities delegated to Taxpayer Advocate Service employees shall be exercised in accordance with the Internal Revenue Code of 1986 (as amended), applicable Treasury Regulations, and all other rules and procedures (including the IRM and any applicable dollar tolerances and thresholds) that apply to other IRS functions that exercise the same authorities.
- (5) This delegation does not permit Taxpayer Advocate Service employees to take actions in cases that are open in another IRS function or to overrule determinations made by employees of other IRS functions who have been delegated comparable authority.
- (6) **Authority:** For cases meeting criteria for acceptance into the Taxpayer Advocate Service as set forth in IRM 13.1.7 (or successor provisions), the authority is hereby granted:
 - a. To release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.8.3 (or successor provisions).

- b. To input an adjustment after OD/Function makes a determination and provides TAS with specific directions and dollar amount(s) of the authorized adjustment and has provided TAS with written approval.
 - c. To perform the duties assigned to Accounts Management employees under the procedures contained in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through 21.7 (or successor provisions) (but only those Accounts Management duties in existence as of October 1, 2007). *Duties are limited to only the following actions:*
 - To gather documentation to substantiate credits to a taxpayer's account where a taxpayer furnishes proof of payment under the procedures contained in IRM 21.5.8. (or successor provisions).
 - To accept installment agreements under the procedures contained in IRM 5.19.1.5.4 (or successor provisions).
 - To input an additional skip payment on taxpayer's IMF account when the taxpayer has an existing installment agreement under the procedures contained in IRM 21.3.12.5.4 (or successor provisions).
 - To input a collection hold on a taxpayer's balance due account in notice status (command code STAUP) under the procedures contained in IRM 21.5.2.4.8.2 (or successor provisions).
 - To input an extension of time to pay on a taxpayer's balance due account in notice status under the procedures contained in IRM 21.3.12.4.2 and IRM 21.3.12.4.3 (or successor provisions).
 - To initiate a refund trace (command code CHKCL) under the procedures contained in IRM 21.4.2. (or successor provisions).
 - To reissue a returned refund check posted on IDRS with a S- Freeze using command code CHK64 under the procedures contained in IRM 21.4.3 and IRM 21.5.6.4.38 (or successor provisions).
 - To input a change of address on IDRS entity under the procedures contained in IRM 21.2.4.3.5 and IRM 21.3.4.11.2 (or successor provisions).
 - To request and provide transcripts, forms, and publications to taxpayers under the procedures contained in IRM 21.2.3.5 and IRM 21.3.6.4 (or successor provisions).
 - To correct accounts with substantiated math error protests under the procedures contained in IRM 21.5.4.4.4 (or successor provisions).
 - To perform account adjustments that meet tolerances under the procedures contained in IRM 21.5.1.4.12 (or successor provisions).
- (7) **Delegated To:** Taxpayer Advocate Service employees to the extent necessary to perform their official duties, but not to employees below the grade or position level of Intake Advocate.
- (8) The authorities delegated to Taxpayer Advocate Service employees shall be exercised in accordance with the Internal Revenue Code of 1986 (as amended), applicable Treasury Regulations, and all other rules and procedures (including the IRM and any applicable dollar tolerances and thresholds) that apply to other IRS functions that exercise the same authorities.
- (9) This delegation does not permit Taxpayer Advocate Service employees to take actions in cases that are open in another IRS function or to overrule determinations made by employees of other IRS functions who have been delegated comparable authority.

- (10) **Redelegation** The Case Advocate and Intake Advocate authorities above may not be redelegated.
- (11) **Source of Authority:** Acting Commissioner Brown memo, dated August 20, 2007, that was effective October 1, 2007, and Commissioner Delegation Order 13-2 (Rev. 1), dated March 3, 2008.
- (12) **Ratification:** To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes TAS Delegation Order 267, October 1, 2001.
- (13) Signed: Nina E. Olson, National Taxpayer Advocate on July 27, 2015.

1.2.2.13.3
(01-17-2001)

**Delegation Order 13-3
(formerly DO-250, Rev. 1), Authority to Issue
Taxpayer Advocate
Directives**

- (1) **Authority to Issue Taxpayer Advocate Directives**
- (2) **Authority:** To issue Taxpayer Advocate Directives to mandate administrative or procedural changes to improve the operation of a functional process or to grant relief to groups of taxpayers (or all taxpayers) when implementation will protect the rights of taxpayers, prevent undue burden, ensure equitable treatment or provide an essential service to taxpayers.
- (3) **Delegated to:** National Taxpayer Advocate.
- (4) **Authority:** To modify or rescind any form of Taxpayer Advocate Directive.
- (5) **Delegated to:** Deputy Commissioner for Operations Support and Deputy Commissioner for Services and Enforcement; National Taxpayer Advocate.
- (6) **Redelegation:** The authorities delegated above may not be redelegated.
- (7) **Source of Authority:** *Treasury Order 150-10* and IRC 7803(a)(2)(A).
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 250, effective March 17, 1998.
- (9) Signed: Charles O. Rossotti, Commissioner of Internal Revenue

1.2.2.13.4
(07-02-2021)

**Delegation Order 13-4
(New), Authority of
Taxpayer Advocate
Service Employees to
Perform Certain
Submission Processing
Functions Related to
Error Code 190,
Affordable Care Act
(ACA)**

- (1) **Authority of Taxpayer Advocate Service Employees to Perform Certain Submission Processing Functions Related to Error Code 190, Affordable Care Act (ACA)**
- (2) **Authority:** In emergency situations having a significant negative impact on the IRS's ability to perform the actions below, the Taxpayer Advocate Service, for cases meeting criteria for acceptance as set forth in IRM 13.1.7 (or successor provisions), is hereby granted the authority to perform the following duties assigned to Submission Processing employees to resolve Error Code (EC) 190, ACA under the procedures contained in IRM 3.12.3.2 , Introduction, and IRM 3.12.3.20.2.3 , Correction Procedures (EC 190, ACA) (or successor provisions):
 - Correcting errors relating to the premium tax credit made by taxpayers and tax return preparers, or errors made by other IRS employees in the pipeline during return processing
 - Assigning a Taxpayer Notice Code (TPNC) to inform the taxpayer of a math error related to the premium tax credit being claimed by the taxpayer.

- Correcting coding and transcription errors and misplaced entries on displayed fields to resolve EC 190, ACA.
Whether an emergency situation exists will be determined by agreement between the National Taxpayer Advocate and the Commissioner Wage & Investment.

- (3) **Delegated to:** Taxpayer Advocate Service employees no lower than Case Advocates graded GS-07.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 150-10.
- (6) To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified
- (7) Signed: Charles P. Rettig, IRS Commissioner

1.2.2.14 (08-01-2019) **Delegations of Authority for Penalties and Interest Activities**

- (1) This IRM subsection contains delegation orders for Penalties and Interest activities.

1.2.2.14.1 (10-25-2012) **Delegation Order 20-1, (Rev. 2, formerly DO-228, (Rev. 3), Abatement of Interest**

- (1) **Abatement of Interest**
- (2) **Authority:** To abate assessed and unassessed interest attributable to unreasonable error or delay by the IRS.
- (3) **Delegated to:** Appeals Team Managers and Appeals Team Case Leaders; Campus Compliance Services Department Managers; Campus Compliance Services Operations Managers; Customer Accounts Services Operations Managers; LB&I Territory Managers; SB/SE Territory Managers; Submission Processing Section Chiefs; TE/GE Area Managers and Field Operations Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To abate assessed and unassessed interest attributable to unreasonable error or delay by the IRS when the amount of interest to be abated does not exceed \$2,500.00.
- (6) **Delegated to:** Campus Compliance Services Team Leaders; Compliance Unit Managers; Customer Accounts Services Team Leaders; LB&I Team Managers; SB/SE Group Managers; Submission Processing Field Branch Managers; TE/GE Group Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To issue notices of final determination not to abate interest.
- (9) **Delegated To:** Appeals Team Managers and Appeals Team Case Leaders; Campus Compliance Services Team Leaders; Compliance Unit Managers; Customer Accounts Services Team Leaders; LB&I Team Managers; SB/SE Group Managers; Submission Processing Field Branch Managers; TE/GE Group Managers.

- (10) **Redelegation:** This authority may not be redelegated
- (11) **Authority:** To issue notices of final determination not to abate interest in any instance in which a claim for interest abatement is immediately disallowable because the claim falls outside the scope of the statute.
- (12) **Delegated To:** The assigned interest abatement coordinator.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To abate interest on erroneous refunds when the taxpayer has not caused the erroneous refund in any way and the amount of the erroneous refund does not exceed \$50,000.
- (15) **Delegated to:** Accounts Management and Field Compliance Services Chiefs; Campus Compliance Services Department Managers; Campus Compliance Services Operations Managers; Customer Accounts Services Operations Managers; Large Business and International (LB&I) Territory Managers; Small Business/Self Employed (SB/SE) Territory Managers; Wage & Investment (W&I) Territory Managers; Submission Processing Section Chiefs; Tax Exempt and Government Entities (TE/GE) Area Managers; TE/GE Managers, Federal State, and Local Government Field Operations; TE/GE Managers, Indian Tribal Governments Field Operations; TE/GE Managers, Tax Exempt Bond Field Operations; and Technical Advisors to Appeals Directors and Appeals Area Directors.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Sources of Authority:** Treasury Order 150-10, IRC 6404(e); Treas. Reg. 301.6404-2.
- (18) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order 20-1 (Rev. 1) and Delegation Order 30-6.
- (19) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement.

1.2.2.14.2
(07-29-2008)
**Delegation Order 20–2
(New), Approve
Suspension of Interest
on Certain Listed and
Reportable Transactions
Where Taxpayer Acted
Reasonably and in Good
Faith**

- (1) **Approve Suspension of Interest on Certain Listed and Reportable Transactions Where Taxpayer Acted Reasonably and in Good Faith**
- (2) **Authority:** To approve suspension of interest under IRC 6404(g) on certain listed and reportable transactions where the taxpayer has acted reasonably and in good faith and the interest has been assessed.
- (3) **Delegated to:** Technical Services Exam Manager (Small Business/Self-Employed); Director of Field Operations (Large Business and International).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve suspension of interest under IRC 6404(g) on certain listed and reportable transactions where the taxpayer has acted reasonably and in good faith and the interest has been assessed and is less than \$100,000 for a single tax year.
- (6) **Delegated to:** Interest Abatement Coordinators in Exam Technical Services (Small Business/Self-Employed).

- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** IRC 6404(g); 26 CFR 301.6404-4T; Pub.L.109-135 303; Pub.L. 109-432 426(b).
- (9) To the extent that the authority previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified.
- (10) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement

1.2.2.15
(08-08-2023)
**Delegations of Authority
for Special Topics
Activities**

- (1) This IRM subsection contains delegation orders for Special Topics activities.

1.2.2.15.1
(07-19-2016)
**Delegation Order 25-1
(Rev. 1), Summonses,
Oaths, Certifications,
and Related Functions**

- (1) **Summonses, Oaths, Certifications, and Related Functions**
- (2) **Authority:** To issue, serve and enforce summonses, to set the time and place for appearance, to take testimony under oath of the person summoned, to receive and examine data produced in compliance with the summons, and to perform other related duties described in Internal Revenue Code Sections 7609(f), (g) and (i)(2).
- (3) **Delegated To:** Area Directors and the following persons when the proper name(s) of the taxpayer(s) is(are) not identified because unknown or unidentifiable (hereinafter called a “John Doe” summons): Deputy Commissioner (International), Director (International Compliance Strategy & Policy), Commissioners of Operating Divisions (SBSE, LB&I, W&I, TEGE), Chief, Criminal Investigation, Directors and Directors of Field Operations (SBSE, LB&I, W&I, CI), Directors (TEGE), Field Operation Managers and Area Managers in TE/GE (Federal, State and Local Governments (FSLG), Indian Tribal Governments), Territory Managers (LB&I and SBSE), Manager (International Programs) and Chief (National Background Investigation Center).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To issue summonses except “John Doe” summonses, and to perform other related functions as stated in Authority 1 (paragraph 2) of this Order.
- (6) **Delegated to:** Chief, National Background Investigation Center, Special Agents in Charge, Assistant Special Agents in Charge, Supervisory Special Agents, Special Agents, and Team Managers and Group Managers responsible for LB&I, SBSE, W&I, TEGE, and CI.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To issue summonses except “John Doe” summonses, and to perform other related functions as stated in Authority 1 (paragraph 2) of this Order except that on a summons to a third party witness, the issuing officer’s manager, or any supervisory official above that level, has authorized the issuance of the summons in advance (evidenced by the supervisor’s signature on the summons, or by a statement on the summons, signed by the issuing

officer, that he or she had prior authorization to issue the summons and stating the name and title of the authorizing official and date of authorization).

- (9) **Delegated to:** Internal Revenue Agents; Federal, State and Local Government (FSLG) Specialists, Estate Tax Attorneys, Estate Tax Examiners, Revenue Service and Assistant Revenue Service Representatives, Tax Auditors, Tax Compliance Officers, GS-9 Revenue Officers, Tax Law Specialists, Compliance Officers, GS-12 Tax Resolution Representatives, Indian Tribal Government Specialists, Property Appraisal Liquidation Specialists, and GS-9 Bankruptcy Specialists, except that the Bankruptcy Specialist may exercise this authority only with respect to a summons issued to determine a debtor's potential liability for an unassessed Trust Fund Recovery Penalty.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To serve summonses whether issued personally or by another official.
- (12) **Delegated to:** Each of the officers/employees listed in the delegated portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order, Revenue Officers, Estate and Gift Tax Paralegals, G-7 Estate and Gift Tax Legal Assistants, GS-5 Tax Examiners (whose duties include contacting taxpayers in person), GS-501 Indian Tribal Governments (ITG) Specialists, Federal State and Local Government Specialists, GS-5 Investigative Analysts and Tax Fraud Investigative Aides, Property Appraisal Liquidation Specialists, and GS-5 Bankruptcy Specialists.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** Each of the officers/employees listed in the delegation paragraphs for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order is delegated the authority to designate any of the following officers/employees as the individual before whom a summoned person shall appear, and as the individual to take testimony under oath of the person summoned and to set the time and place of examination and to receive and examine data produced in compliance with the summons:
 - Internal Auditors
 - Supervisory Internal Auditors
 - Internal Security Inspectors
 - Investigators (Internal Security)
 - SAC and/or ASAC (Criminal Investigation)
 - Area Director (LB&I, SBSE, W&I, and TEGE)
 - Deputy Commissioner (International) and Director (International Compliance)
 - Supervisory Special Agents
 - Special Agents
 - Group Managers
 - Internal Revenue Agents
 - Economists
 - Engineers
 - Appraisers
 - Business Appraisers
 - Indian Tribal Government Specialists
 - Estate Tax Attorneys
 - Estate Tax Law Clerks

- Estate Tax Examiners
 - Revenue Service Representatives and Assistant Revenue Service Representatives
 - Tax Auditors
 - Tax Compliance Officers
 - Revenue Officers
 - Compliance Officers
 - Tax Examiners whose duties include contacting taxpayers in person
 - Tax Law Specialists and Service Center Tax Examiners in the correspondence examination function
 - Chief Counsel Attorneys
 - Bankruptcy Specialists, except that the Bankruptcy Specialist may exercise this authority only with respect to a summons issued to determine a debtor's potential liability for an unassessed Trust Fund Recovery Penalty.
 - Property Appraisal Liquidation Specialists
 - Special Agent, Internal Audit, Internal Security, Bankruptcy Specialist and Examination Aides, and Tax Fraud Investigative Aides, provided each aide receives appropriate supervision from a Revenue Officer, Tax Auditor, Internal Revenue Agent, Internal Auditor, Internal Security Inspector, or Bankruptcy Specialist as applicable.
- (15) **Delegated to:** Each of the officers/employees listed in the delegation portion for Authorities 1, 2 and 3 (paragraphs 3, 6 and 9) of this Order and Deputy Directors.
- (16) **Authority:** To administer oaths and affirmations and to certify to those papers when necessary except that the authority to certify shall not apply to papers or documents whose certification is authorized by separate order or directive.
- (17) **Delegated to:** Each of the officers/employees listed in delegation portion for Authorities 1, 2, 3 and 5 (paragraphs 3, 6, 9, and 15) of this Order and those individuals designated to take testimony in Authority 5 (paragraph 14) of this order except that Tax Examiners and Tax Fraud Investigative Aides may not administer oaths or perform the other functions mentioned in this paragraph (although they may certify the method and manner of giving notice after serving summonses).
- (18) **Redelegation:** This authority may not be redelegated.
- (19) **Sources of Authority:** 26 CFR 301.7602-1(a) and (b), 301.7603-1, 301.7604-1, 301.7605-1(a), 301.7622-1, IRC 7609, Treasury Order 150-10.
- (20) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order No. 25-1.
- (21) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.15.2
(03-28-2019)

**Delegation Order 25-2
(Rev. 3) (formerly
DO-25-2 and DO-42, Rev.
28), Authority to Execute
Agreements to Extend
the Period of Limitations
on Assessment or
Collection and to Accept
Form 900, Tax Collection
Waiver**

- (1) **Authority to Execute Agreements to Extend the Period of Limitations on Assessment or Collection and to Accept Form 900, Tax Collection Waiver**
- (2) **Authority:** To sign agreements extending the period of limitations on assessment except agreements to extend the period of limitations on the assessment of the Trust Fund Recovery Penalty or agreements to extend the period of limitations on assessment submitted in connection with an offer in compromise.
- (3) **Delegated to:**
 - a. **SB/SE Examination** — Examination and Specialty Programs Field Group Managers; GS-11 Revenue Agents or GS-11 Tax Compliance Officers in Technical Services and PSP functions.
 - b. **SB/SE Campus** — Campus Examination Department Managers; Revenue Agents Pass Through Coordinators assigned to the Campus Pass Through Function (CPF), Grade GS-12.
 - c. **SB/SE Collection** — Field Group Managers.
 - d. **W&I Campuses** — Department Managers.
 - e. **Representatives at foreign posts** — LB&I International Area Revenue Agents, Tax Auditors, and Tax Compliance Officers; Criminal Investigation Special Agents on foreign assignments.
 - f. **LB&I** — Team Managers and Campus Department Managers; Revenue Agents Pass Through Coordinators assigned to the Campus Pass Through Function, Grade GS-12 or above.
 - g. **TE/GE** —
EP: Field Group Managers; GS-11 Reviewers;
EO: Group Managers; GS-12 Reviewers;
Indian Tribal Governments (ITG)/Tax Exempt Bonds (TEB): Field Group Managers and ITG/TEB Technical Managers.
 - h. **Appeals** — Appeals Team Managers, Appeals Team Case Leaders, Appeals Officers.
 - i. **Criminal Investigation** — Special Agents in Charge.
 - j. **Chief Counsel** — Deputy Associate Chief Counsel, but only for a tax and taxable year that are the subject of a pending letter ruling request.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To sign the waiver to suspend the statutory period of limitations on assessment in connection with an offer in compromise.
- (6) **Delegated to:**
 - a. **SB/SE Collection** — Centralized Offer in Compromise (COIC) Process Examiners and Tax Examiners.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To sign agreements extending the statutory period of limitations on assessment of the trust fund recovery penalty.
- (9) **Delegated to:**
 - a. **SBSE Collection** — GS 9 Revenue Officers; GS-9 Bankruptcy Specialists;
 - b. **SBSE Examination** — GS-11 Revenue Agents with the responsibility for examination of employment or excise tax returns; Specialty Programs Field Group Managers;

- c. **Appeals** — Appeals Team Managers, Appeals Team Case Leaders, Appeals Officers, and Appeals Account Resolution Specialists.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To accept Form 900, Tax Collection Waiver, to extend the statute of limitations for collection for additional periods of time consistent with Internal Revenue Manual procedures. This authority is limited to consents secured in conjunction with installment agreements.
- (12) **Delegated to:**
 - a. **SB/SE Collection** — Collection Field Group Managers
 - b. **SB/SE Examination** — Examination and Specialty Programs Field Group Managers; and Technical Services Group Managers.
 - c. **Appeals** — Appeals Team Manager
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** IRC. 6229, 6501(c)(4), 6502(a)(2), and 6901(d); Treas. Reg. 301.6501(c)–1, 301.6502–1, 301.6901–1(d), and 301.7701–9; and Treasury Order 150-10.
- (15) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 25-2 (Rev. 2) effective March 24, 2014.
- (16) Signed: Kirsten B. Wielobob, Deputy Commissioner, Services and Enforcement

1.2.2.15.3
(11-27-2019)
**Delegation Order 25-3
(Rev. 1), Proofs of Claim**

- (1) **Proofs of Claim**
- (2) **Authority:** To sign proofs of claim and other documents asserting tax obligations (including taxes, penalties and interest) for payment in any proceeding under the Bankruptcy Act or Code and any receivership, corporate dissolution, decedent's estate case or an insolvency proceeding under state or Federal law.
- (3) **Delegated to:** Small Business/Self-Employed (SB/SE) - GS-11 Civil Enforcement Advice & Support employees; GS-9 Specialty Collection – Insolvency employees responsible for proof of claim preparation.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.7701–9 and 26 CFR 301.6871.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes order No. 25-3, effective September 29, 1997.
- (7) Signed: J. Don Fort, Acting for Sunita B. Lough, Deputy Commissioner, Services and Enforcement

1.2.2.15.4
(05-05-2015)
**Delegation Order 25-4
(Rev. 1) (formerly
DO-116, Rev. 7),
Authority to Grant
Extensions of Time to
File Income and Estate
Tax Returns**

- (1) **Authority to Grant Extensions of Time to File Income and Estate Tax Returns**
- (2) **Authority:** To grant extensions of time to file income tax returns.
- (3) **Delegated to:**
 - SB/SE Area Directors
 - Directors, Customer Service Centers
 - Campus Compliance Services Directors, Campus Compliance Operations
 - Directors, Submission Processing Field
 - SB/SE Technical Support Manager in SB/SE Areas
 - Full working level Tax Examiners in Service Centers and/or Submission Processing Field and/or Customer Service Centers
 - Directors, Accounts Management Field
 - Directors, Compliance Services Field and the Austin Compliance Center
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To grant extensions of time to file Estate Tax Returns
- (6) **Delegated to:**
 - SB/SE Chief of Estate and Gift Tax
 - Director, Campus Compliance Operations, Cincinnati
 - SB/SE Director Advisory & Insolvency
 - Collection Advisory Estate Tax Lien Group Manager
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 26 CFR 1.6081–1, 26 CFR 20.6081–1 and 26 CFR 301.7701–9
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This supersedes Delegation Order 25-4, October 4, 1990.
- (10) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.15.5
(07-24-1998)
**Delegation Order 25-5
(formerly DO-143, Rev. 6), Authority to Perform
Certain Functions to
Enforce 31 CFR 103
(Bank Secrecy Act
Regulations)**

- (1) **Authority to Perform Certain Functions to Enforce 31 CFR 103 (Bank Secrecy Act Regulations)**
- (2) **Authority to:** Initiate investigations of financial institutions other than banks and brokers or dealers in securities, as referenced in 31 CFR 103.46(a)(1) through (a)(6) for possible criminal violations of 31 CFR Part 103 (except 31 CFR 103.23 and 103.48).
- (3) **Delegated to:** Director, National Operations Division (Criminal Investigation) and Chiefs, Criminal Investigation.

Note: This authority is also delegated to Criminal Investigation Director, Operations Support; Deputy Director, Operations Policy and Support and Special Agents in Charge.

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

- (5) **Sources of Authority:** 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c).
- (6) **Authority to:** Initiate investigations of banks and brokers or dealers in securities referenced in 31 CFR 103.46(a)(1) through 103.46(a)(6) for possible criminal violations of 31 CFR Part 103 (except 31 CFR 103.23 and 103.48).
- (7) **Delegated to:** Assistant Commissioner (Criminal Investigation).

Note: This authority is also delegated to the Chief, Criminal Investigation.

- (8) **Redelegation:** This authority may not be redelegated.
- (9) **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, Memorandum of Understanding approved September 6, 1985 and Clarification of Memorandum approved January 29, 1986, between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service, and 26 CFR 301.7701-9(c).
- (10) **Authority to:**
 - a. Grant exemptions from the reporting requirements contained in 31 CFR 103.22(a);
 - b. Issue requests for lists of financial institution customers whose currency transactions have been made exempt from the reporting requirement in 31 CFR 103.22; and
 - c. Direct banks to file currency reports as prescribed in 31 CFR 103.22(a)(1) with respect to customers whose transactions had been previously made exempt.

- (11) **Delegated to:** Director, Detroit Computing Center.
- (12) **Redelegation:** This authority may be redelegated by the Director, Detroit Computing Center, but may not be further redelegated.
- (13) **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service approved September 6, 1985.
- (14) **Authority to:** Enforce the compliance aspects of 31 CFR 103.22(b), (c), (d), (e), and (f) regarding exemptions.
- (15) **Delegated to:** Assistant Commissioner (Examination).

Note: This authority is also delegated to SB/SE Director of Compliance.

- (16) **Redelegation:** This authority may be redelegated by the Assistant Commissioner (Examination) **and/or SB/SE Director of Compliance**, but may not be further redelegated.
- (17) **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service.

(18) **Authority to:** Assure compliance with the requirements of 31 CFR Part 103 by all banks not currently examined by Federal supervisory agencies for safety and soundness.

(19) **Delegated to:** District Directors and the Assistant Commissioner (International).

Note: This authority is also delegated to SB/SE Area Directors and Director, International.

(20) **Redelegation:** This authority may be redelegated by the **officials above** (replaces “District Directors and the Assistant Commissioner (International)”, but may not be further redelegated.

(21) **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service approved September 6, 1985.

(22) **Authority to:** Assure compliance with the requirements of 31 CFR Part 103 by those financial institutions not referenced in 31 CFR 103.46(a)(1) through (a)(6).

(23) **Delegated to:** Assistant Commissioner (Examination) and Chiefs, Examination Division.

Note: This authority is also delegated to SB/SE Director of Compliance; SB/SE Area Directors.

(24) **Redelegation:** This authority may be redelegated by the **above officials** (replaces “the Assistant Commissioner (Examination) and Chiefs, Examination Division,”) but may not be further redelegated.

(25) **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service.

(26) **Authority to:** Disseminate copies of the reports required by the Department of the Treasury regulations (31 CFR Part 103), issued to implement 31 USC 5319, subject to the **Dissemination Policies and Guidelines for the Release of Information Reported under the Provisions of the Bank Secrecy Act** issued by the Assistant Secretary of the Treasury (Enforcement).

(27) **Delegated to:** Assistant Commissioner (Criminal Investigation); District Directors and Assistants; Special Assistant for Enforcement, Detroit Computing Center; Chiefs, Criminal Investigation Division; and Assistant Commissioner (International) as it relates to tax treaty partners or tax executive agreements.

Note: This authority is also delegated to Chief, Criminal Investigation and Special Agents in Charge; LB&I Director, International; SB/SE Area Directors.

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

- (29) **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service.
- (30) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (31) Signed: John M. Dalrymple, for Bob Wenzel, Chief Operations Officer

1.2.2.15.6
(08-08-1997)
**Delegation Order 25-6
(formerly DO-178, Rev.
6), Cost of Complying
With a Summons**

- (1) **Cost of Complying With a Summons**
 - (2) **Authority:** To obligate appropriated funds for payment of search costs, reproduction costs and transportation costs on connection with third party summonses.
 - (3) **Delegated to:** Chief Inspector; Assistant Commissioner (International); Regional Commissioners; Assistant Commissioner.
- Note:** This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners, Deputy Division Commissioners; and Chiefs, Deputy Chiefs.
- (4) **Redelegation:** This authority may be redelegated subject to constraints the officials deem appropriate. The Chief Inspector may redelegate to Assistant Regional Inspectors (Internal Security), Director, Office of Investigations, and Assistant Chief Inspector, Internal Security. The Regional Commissioners may redelegate to the District Directors. The Assistant Commissioner (International) and District Directors may further redelegate to subordinate employees subject to any constraints they may impose. The Assistant Commissioner (Criminal Investigation) may redelegate to Directors of Investigations.
- Note:** This authority may also be redelegated to subordinate employees of Assistant Deputy Commissioners, Division Commissioners, Deputy Division commissioners, Chiefs and Deputy Chiefs subject to any constraints these officials may impose.
- (5) **Sources of Authority:** Treasury Order 150-10, Comptroller General B-158810 (October 22, 1976) [56 Comp. Gen. 36(1976)] and (effective after February 28, 1977) IRC 7610, as enacted by the Tax Reform Act of 1976 (Public Law 94-455, Section 1205, 90 Stat. 1699, 1702 (as amended)).
 - (6) To the extent that the authority previously experienced consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 178 (Rev. 5), effective October 4, 1990.
 - (7) Signed: James E. Donelson, Acting Chief Compliance Officer

1.2.2.15.7
(04-26-2022)

Delegation Order 25-7 (Rev. 5), Authority to make determinations under IRC Section 7623; receive, analyze, and assign information pursuant to IRC Section 7623; and disclose information under IRC Section 6103(k)(13)

- (1) **Authority to make determinations under IRC Section 7623; receive, analyze, and assign information pursuant to IRC Section 7623; and disclose information under IRC Section 6103(k)(13).**
- (2) **Authority:** To approve and determine awards under IRC Section 7623 for individuals who provide information -relating to the detection of underpayments of tax, or to the detection and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same.
- (3) **Delegated to:** Director, Whistleblower Office.
- (4) **Redelegation:** This authority may be redelegated.
 - a. In cases where the recommended IRC Section 7623(a) award is less than \$50,000, to a Whistleblower Office Manager, and
 - b. In cases where the recommended IRC Section 7623(a) award is less than \$250,000, to a Whistleblower Office Senior Manager.
- (5) **Authority:** To reject or deny a claim for award under IRC § 7623.
- (6) **Delegated to:** Director, Whistleblower Office.
- (7) **Redelegation:** This authority may be redelegated.
 - a. In cases where the claim is recommended for rejection or denial as an IRC Section 7623(a) claim, to a manager in the Whistleblower Office,
 - b. In cases where the claim is recommended for rejection or denial as an IRC Section 7623(b) claim, to a Whistleblower Office Senior Manager,
 - c. In cases where the claim is incomplete, to a manager of the Initial Claims Evaluation (ICE) unit, and
 - d. To an employee of the ICE unit in cases where:
 - An operating division classification function or subject matter expert recommends the claim for rejection or denial.
 - The claim is surveyed by the operating division prior to entering Status 10.
- (8) **Authority:** To receive, analyze, and assign to the appropriate IRS office, information received from any individual described in IRC Section 7623.
- (9) **Delegated to:** Director, Whistleblower Office.
- (10) **Redelegation:** This authority may be redelegated to:
 - a. A Whistleblower Office employee or
 - b. An employee of the Initial Claim Evaluation Unit.
- (11) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC Section 7623(a), return information related to the investigation of any taxpayer with respect to whom the individual has provided such information, but only to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax liability for tax, or the amount to be collected with respect to the enforcement of any other provision of this title.
- (12) **Delegated to:** Director, Whistleblower Office

- (13) **Redelegation:** This authority may be redelegated to:
 - a. A Whistleblower Office employee or
 - b. An operating division's Subject Matter Expert as part of the debriefing process.
- (14) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC Section 7623(a) when such information has been referred for an audit or examination.
- (15) **Delegated to:** Director, Whistleblower Office
- (16) **Redelegation:** This authority may be redelegated to:
 - a. A Whistleblower Office employee, or
 - b. An employee of the Initial Claim Evaluation Unit.
- (17) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC Section 7623(a) when a payment of tax has been made with respect to such information.
- (18) **Delegated to:** Director, Whistleblower Office
- (19) **Redelegation:** This authority may be redelegated to a Whistleblower Office employee.
- (20) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC Section 7623(a) information on the status and stage or any investigation or action related to information.
- (21) **Delegated to:** Director, Whistleblower Office
- (22) **Redelegation:** This authority may be redelegated to a Whistleblower Office employee.
- (23) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC Section 7623(a) the reasons for determination for section 7623(b) determinations.
- (24) **Delegated to:** Director, Whistleblower Office
- (25) **Redelegation:** This authority may be redelegated to a Whistleblower Office employee.
- (26) **Authority:** To authorize the transfer and release of funds for purposes of paying an award under IRC Section 7623.
- (27) **Delegated to:** Director, Whistleblower Office
- (28) **Redelegation:** This authority may be redelegated to the Deputy Director, Whistleblower Office.
- (29) **Sources of Authority:** IRC Section 6103(k)(13), 7623; P.L. 109-432, Section 406; Treasury Order 150-10.
- (30) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supercedes Delegation Order 25-7 (Rev. 4), dated October 13, 2020.

- (31) Signed: Douglas W. O'Donnell Deputy Commissioner for Services and Enforcement

1.2.2.15.8
(10-09-1996)
**Delegation Order 25-8
(formerly DO-213, Rev.
3), Formal Document
Requests**

- (1) **Formal Document Requests**
- (2) **Authority:** To issue Formal Document Requests and to perform other related functions.
- (3) **Delegated to:** Special agents; revenue agents; revenue officers; tax auditors; tax law specialists; attorneys estate tax; estate tax examiners; tax examiners in the correspondence examination function; revenue representatives; office collection representatives; internal auditors and internal security inspectors; investigators (Internal Security); Internal Security assistants; revenue service representatives and assistant revenue service representatives.

Note: This authority is also delegated to W&I Tax Resolution Representatives, and Tax Compliance Officers.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source(s) of Authority:** 26 CFR 301.7602-1 and IRC 982.
- (6) 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 No. 213 (Rev. 2) effective October 4, 1990.
- (7) Signed: John M. Dalrymple, Acting Chief Compliance Officer

1.2.2.15.9
(05-27-2011)
**Delegation Order 25-9
(Rev. 1) (formerly
DO-25-9 and DO-249),
Authority to Refer
Matters to and Authorize
Commencement of
Actions by the
Department of Justice in
Certain Bankruptcy
Matters**

- (1) **Authority to Refer Matters to and Authorize Commencement of Actions by the Department of Justice in Certain Bankruptcy Matters**
- (2) **Authority:** To refer matters to and authorize commencement of actions by the Department of Justice in cases where the Internal Revenue Service has filed a Proof of Claim for less than \$1 million or has not filed a Proof of claim in U.S. Bankruptcy Court:
 - a. Motions to dismiss or convert cases, except those involving organizations that claim an exemption from taxation under IRC 501;
 - b. Motions on behalf of the IRS and objections to plans based on debts in excess of the eligibility limits for Chapter 13 debtors;
 - c. Motions on behalf of the IRS and objections to plans based on the debtors' failure to file tax returns and responses to the debtors' objections to estimated claims filed by the Internal Revenue Service in cases where the debtor failed to file an income tax return;
 - d. Responses to objections to Internal Revenue Service claims that are based on the debtors' claimed payment of tax, or claims that debtor filed a return;
 - e. Responses to objections to Internal Revenue Service claims that are based on valuation of the property securing the claim;
 - f. Responses to objections to Internal Revenue Service claims that are based on the fact that the claim has been superseded by a subsequent claim;
 - g. Motions relating to the debtors' failure to make timely payments under a Plan and/or accrual of post-confirmation liabilities.

- h. Agreed cash collateral or adequate protection hearings, including stipulations or agreements for the use of the collateral; and
 - i. Responses to debtors' motion to determine dischargeability of a tax, except where: (1) the denial of discharge is premised on Bankruptcy Code section 523(a)(1)(C); or (2) the determination concerns a tax for which the debtor filed a return, or a document that purports to be a return, after the due date (including extensions).
- (3) **Delegated to:** Insolvency Managers (Small Business/Self-Employed), GS- 12 Insolvency and Advisory Advisor-Reviewers (Small Business/Self- Employed); and GS-9 and GS-11 Insolvency Specialists (Small Business/Self-Employed).
 - (4) **Redelegation:** This authority may not be redelegated.
 - (5) **Sources of Authority:** General Counsel Order No. 4, CC Notice 2011- 006 (Jan. 12, 2011), and 26 CFR 301.7701-9.
 - (6) To the extent that any action previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supercedes Delegation Order 25-9.
 - (7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.15.10
(11-27-2019)
**Delegation Order 25-10
(Rev. 1), Payment of
Claims for Damages and
Attorneys' Fees
Resulting from
Violations of the
Automatic Stay and
Discharge Injunctions of
the Bankruptcy Code**

- (1) **Payment of Claims for Damages and Attorneys' Fees Resulting from Violations of the Automatic Stay and Discharge Injunctions of the Bankruptcy Code**
- (2) **Authority:** To consider and make recommendations on claims for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of 11 USC 362 and 524 in the administration and enforcement of the Internal Revenue laws.
- (3) **Delegated to:** Small Business/Self-Employed (SB/SE) - Specialty Collection - Insolvency Group Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve, adjust, and pay claims of \$1,000 or less for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of 11 USC 362 and 524 in the administration and enforcement of the Internal Revenue laws. (6)
- (6) **Delegated to:** Small Business/Self-Employed (SB/SE) - Specialty Collection - Insolvency Territory Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To approve, adjust, and pay claims over \$1,000 for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of 11 USC 362 and 524 in the administration and enforcement of the Internal Revenue laws. Any claim for more than \$1,000 must be referred to SB/SE Division Area Counsel for a legal opinion prior to its final disposition.
- (9) **Delegated to:** Small Business/Self-Employed (SB/SE) -Director, Specialty Collection - Insolvency.

- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To reject any claim for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of 11 USC 362 and 524 in the administration and enforcement of the Internal Revenue laws. Any rejected claim, regardless of dollar amount, must be referred to SB/SE Division Area Counsel for a legal opinion prior to its final disposition.
- (12) **Delegated to:** Small Business/Self-Employed (SB/SE) - Director, Specialty Collection - Insolvency.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** 31 USC 1304; 11 USC 362, 11 USC 524; IRC 7433, IRC 7430 and Treasury Order 150-10.
- (15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 25-10 dated August 1, 2005.
- (16) Signed: J. Don Fort, Acting for Sunita B. Lough, Deputy Commissioner, Services and Enforcement

1.2.2.15.11
(08-24-2022)

**Delegation Order 25-11
(Rev. 5), Granting Relief
to Taxpayers Affected by
a Federally Declared
Disaster, Significant
Fire, or Terroristic or
Military Action**

- (1) **Granting Relief to Taxpayers Affected by a Federally Declared Disaster, Significant Fire, or Terroristic or Military Action**
- (2) **Authority:** To determine the period during which taxpayers affected by a federally declared disaster, significant fire, or terroristic or military action may receive relief from certain filing, paying, and other deadlines required by the Internal Revenue Code, Treasury regulations, and other IRS guidance. This period will be referred to as the "disaster relief period." Unless otherwise noted in this order, the disaster relief period may not exceed 180 days from the date the federally declared disaster, significant fire, or terroristic or military action occurred.
- (3) **Delegated to:** Chief, Organizational Support & Continuity of Operations, Human Capital Office, Small Business/Self-Employed Division.
- (4) **Redelegation:** These authorities may not be redelegated.
- (5) **Authority:** To specify a period of time under IRC 7508A that will be disregarded in determining whether a taxpayer affected by a federally declared disaster, significant fire, or terroristic or military action has timely filed any return of income tax, estate tax, gift tax, generation-skipping transfer tax, employment tax or excise tax (other than firearms tax, harbor maintenance tax, and alcohol and tobacco tax) or timely paid the tax due.
- (6) **Delegated to:** Chief, Organizational Support & Continuity of Operations, Human Capital Office, Small Business/Self-Employed Division.
- (7) **Redelegation:** These authorities may not be redelegated.
- (8) **Authority:** To specify a period of time under IRC 7508A that will be disregarded in determining the amount of interest, the failure to file penalty, or the failure to pay penalty due from a taxpayer affected by a federally declared disaster, significant fire, or a terrorist or military action. The authority delegated under this section includes the authority to abate any amount of interest, the

failure to file penalty, or the failure to pay penalty that may be assessed for the specified disaster relief period. The authority delegated under this section to determine the period to be disregarded in determining the amount of interest and penalty is limited to the disaster relief period.

- (9) **Delegated to:** Chief, Organizational Support & Continuity of Operations, Human Capital Office, Small Business/Self-Employed Division
- (10) **Redelegation:** The authority may not be redelegated.
- (11) **Authority:** To specify a period of time under IRC 7508A that will be disregarded in determining whether a taxpayer affected by a federally declared disaster, significant fire, or a terrorist or military action has timely:
 - a. filed a claim for credit or refund of any tax (including the allowance of the credit or refund under IRC 6511 (b)(2)(A),
 - b. petitioned the Tax Court,
 - c. filed suit upon any claim for credit or refund, or
 - d. performed any act described in Rev. Proc. 2018-58, 2018-50 IRB 990, or in procedures subsequently published by the Commissioner.
- (12) **Delegated to:** Chief, Organizational Support & Continuity of Operations, Human Capital Office, Small Business/Self-Employed Division.
- (13) **Redelegation:** These authorities may not be redelegated.
- (14) **Authority:** To grant relief up to 180 days after the last day of a period to perform an act that is part of an IRC 1031(a) (3) deferred like-kind exchange or a transaction authorized under Rev. Proc. 2000-37, 2000-2 C.B. 308, modified by Rev. Proc. 200451, 2004-33 IRB 294.
- (15) **Delegated to:** Chief, Organizational Support & Continuity of Operations, Human Capital Office, Small Business/Self-Employed Division.
- (16) **Redelegation:** These authorities may not be redelegated.
- (17) **Authority:** To streamline approvals of disaster tax relief for a federally declared disaster, significant fire, or terroristic or military action, beyond 180 calendar days, under IRC 7508A. This authority pertains to determining the amount of interest, the failure to file penalty, or the failure to pay penalty due from a taxpayer affected by a federally declared disaster, significant fire, or a terrorist or military action. The authority delegated under this section includes the authority to abate any amount of interest, the failure to file penalty, or the failure to pay penalty that may be assessed for the specified disaster relief period. The authority delegated under this section to determine the period to be disregarded in determining the amount of interest and penalty is limited to the disaster relief period. This authority includes acts authorized under Rev. Proc. 2000-37, 2000-2 C.B. 308, modified by Rev. Proc. 2004-51, 2004-33 IRB 294.
- (18) **Delegated to:** Small Business/Self-Employed Commissioner or equivalent executive assigned the Disaster Program.
- (19) **Redelegation:** The authority may not be redelegated.
- (20) **Source(s) of Authority:** IRC 7508A, Treasury Order 150-10.

(21) To the extent authority previously exercised consistent with this delegation order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 25-11 (Rev. 4).

(22) Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.15.12
(05-22-2009)

**Delegation Order 25-12
(Rev. 1), Third Party
Contact Jeopardy or
Reprisal Determination**

(1) **Third Party Contact Jeopardy or Reprisal Determination**

(2) **Authority:** To determine for good cause shown that providing the taxpayer with general notice or notice of specific third party contacts would jeopardize collection of any tax or may involve reprisal against any person.

(3) **Delegated to:** Deputy Tax Attaches; Industry/Field Specialists Directors; Deputy Commissioner, International; Field Operations Directors; Internal Revenue Agent/Field Specialists; Audit Accounting Aides; Internal Revenue Agents; Estate Tax Attorneys; Estate Tax Examiners; Examination Aides; Appeals Team Case Leaders; Appeals Officers; Settlement Officers; Tax Auditors, Revenue Officers; Tax Law Specialists; Tax Compliance Officers; Bankruptcy Specialists; GS-4 Tax Examiners; GS-5 Revenue Officer Aides; Senior Analysts in the Office of Tax Shelter Analysis; GS-5 Correspondence Examination Technicians; GS-5 ACS Collection Representatives; Tax Resolution Representatives; Indian Tribal Government Specialists; Federal, State and Local Government Specialists; and the Chief Counsel.

(4) **Redelegation:** This authority may not be redelegated except to subordinates of the Chief Counsel by the Chief Counsel.

(5) **Sources of Authority:** IRC 7602(c)(3)(B)

(6) To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes delegation order 25-12.

(7) Signed: Linda E. Stiff, Deputy Commissioner, Services and Enforcement

1.2.2.15.13
(03-08-2022)

**Delegation Order 25-13
(Rev. 1), Enforcement of
Report of Foreign Bank
and Financial Accounts
(FBAR) Requirements**

(1) **Enforcement of Report of Foreign Bank and Financial Accounts (FBAR) Requirements**

(2) **Authority:** Except as otherwise set forth in this order, to take any action the Commissioner is authorized to take under the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements with respect to the enforcement of 31 USC 5314, 31 CFR 1010.350, 31 CFR 1010.306, and 31 CFR 1010.420, including, with respect to these provisions, the authority to assess and collect civil penalties under 31 USC 5321 and 31 CFR 1010.820 and to take any other action reasonably necessary for the enforcement of these and related provisions.

(3) **Delegated to:**

- Small Business/Self-Employed:
- Department Manager, Examination, Specialty Examination, Bank Secrecy Act Examination, Currency Transaction Reports Operations, Bank Secrecy Act Compliance
- Chief, Specialty Examination, Bank Secrecy Act Examination
- Program Manager, Specialty Examination Policy, Bank Secrecy Act Policy

- (4) **Redelegation:** These authorities may not be redelegated.
- (5) **Authority:** To investigate possible civil violations of the FBAR requirements.
- (6) **Delegated to:**
 - Small Business/Self-Employed, Large Business & International, and Tax Exempt and Government Entities:
 - Revenue Agents
 - Estate Tax Attorneys
 - Tax Compliance Officers
 - Tax Auditors
 - Small Business/Self-Employed Revenue Officers
 - Tax Exempt and Government Entities Federal State and Local Governments Specialists and Indian Tribal Governments Specialists.
- (7) **Redelegation:** These authorities may not be redelegated.
- (8) **Authority:** To issue, serve, and recommend enforcement of summonses pursuant to the summons power of 31 CFR Chapter X, Subpart I.
- (9) **Delegated to:**
 - Small Business/Self-Employed:
 - Territory Managers
 - Chief, Specialty Examination, Bank Secrecy Act
 - Headquarters Examination, Specialty Examination Policy Director Bank Secrecy Act Policy Program Manager
 - Large Business & International Directors, Field Operations; and Territory Managers
 - Tax Exempt and Government Entities Directors; Field Operations Managers; Compliance and Program Managers; and Area Managers.
- (10) **Redelegation:** These authorities may not be redelegated.
- (11) **Authority:** To serve summonses issued pursuant to the summons power of 31 CFR Chapter X, Subpart I, whether issued personally or by another official.
- (12) **Delegated to:**
 - Small Business/Self-Employed, Large Business & International, and Tax Exempt and Government Entities:
 - Revenue Agents
 - Estate Tax Attorneys
 - Tax Compliance Officers
 - Tax Auditors
 - Small Business/Self-Employed Revenue Officers
 - Tax Exempt and Government Entities Federal State and Local Governments Specialists and Indian Tribal Governments Specialists
- (13) **Redelegation:** These authorities may not be redelegated.
- (14) **Authority:** To prepare and file proofs of claims for FBAR penalties and to take any appropriate action to protect the government's interest in bankruptcy, state and federal receiverships, and other state and federal insolvency actions.
- (15) **Delegated to:** Small Business/Self-Employed, Insolvency Unit, GS-9 Bankruptcy Specialist.

- (16) **Redelegation:** These authorities may not be redelegated.
- (17) **Authority:** To make referrals to the Department of Justice for the institution of proceedings for collection, including bankruptcy and probate proceedings, under 31 USC 5321 pursuant to the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements.
- (18) **Delegated to:** Chief Counsel attorneys with the approval of a supervisory attorney for cases assigned to them.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To make referrals to the Department of Justice for the institution of proceedings, except for proceedings in collection and bankruptcy, as to any FBAR matter under the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements.
- (21) **Delegated to:** Chief Counsel attorneys with the approval of a supervisory attorney for cases assigned to them.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To provide legal advice and assistance under the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements.
- (24) **Delegated to:** Chief Counsel attorneys with the approval of a supervisory attorney for cases assigned to them.
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To issue administrative rulings under 31 CFR Chapter X, Subpart G.
- (27) **Delegated to:** Supervisory attorneys within the Office of the Associate Chief Counsel (Procedure and Administration).
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Authority:** Upon request of a person, to provide a pre-assessment or post-assessment hearing and to provide the hearing required by 31 CFR Parts 5 and 900, receive and review evidence, and review the Service's determination.
- (30) **Delegated to:** Appeals Officers
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Authority:** For cases under the jurisdiction of the Independent Office of Appeals, to make the Service's final administrative determination concerning the existence or amount of an FBAR penalty owed or alleged to be owed by a person.
- (33) **Delegated to:** Appeals Team Managers, Appeals Team Case Leaders as to their own assigned cases.
- (34) **Redelegation:** This authority may not be redelegated.

- (35) **Authority:** To enter into and approve a written agreement with any person relating to the person's civil liability for an FBAR penalty, other than an agreement to extend the period of limitations on assessment or collection of civil FBAR penalties.
- (36) **Delegated to:**
- Small Business/Self-Employed:
 - Program Manager, Specialty Examination Policy, Bank Secrecy Act
 - Director, Specialty Examination Policy
 - Chief, Specialty Examination, Bank Secrecy Act
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Authority:** To sign agreements extending the period of limitations on assessment or collection of civil FBAR penalties.
- (39) **Delegated to:**
- a. Small Business/Self-Employed Compliance Field personnel – Collection, Examination and Specialty Programs Field Group Managers; Technical Services and Planning and Special Programs (PSP) Group Managers; GS-11 Revenue Agents or GS-11 Tax Compliance Officers
 - b. Small Business/Self-Employed Campus Compliance personnel – Campus Compliance Services Department Managers
 - c. Other Small Business/Self-Employed personnel – Specialty Examination Bank Secrecy Act, Currency and Transaction Reports Operations, Department Manager, Compliance; and Bank Secrecy Act, Examination Case Selection Group Managers
 - d. Representatives on foreign assignments or foreign travel status – Large Business & International, International Area Revenue Agents, Tax Auditors, and Tax Compliance Officers; Criminal Investigation Special Agents on foreign assignments
 - e. Large Business & International – Team Managers
 - f. Tax Exempt and Government Entities – Employee Plans and Exempt Organizations: Field Group Managers; GS-11 Reviewers Tax Exempt and
 - g. Appeals – Appeals Team Managers, Appeals Team Case Leaders, and Appeals Officers
 - h. Criminal Investigation – Special Agents in Charge
 - i. Chief Counsel – Supervisory attorneys within the Office of the Associate Chief Counsel (Procedure and Administration), but only for calendar years that are the subject of a pending administrative ruling request under 31 CFR Chapter X, Subpart G
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Sources of Authority:** Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements between Financial Crimes Enforcement Network and Internal Revenue Service; Treasury Order 180-01; Treasury Directives 15-41 and 34-02; 31 USC 5314, 31 USC 5321; 31 CFR 1010.350, 31 CFR 1010.306, 31 CFR 1010.420 and 31 CFR 1010.820 and Chapter X, Subparts G and I; 31 CFR Parts 5 and 900 through 904.
- (42) This order supersedes Delegation Order No. 25-13. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

- (43) Signed: Douglas W. O'Donnell Deputy Commissioner for Services and Enforcement

1.2.2.15.14
(10-25-2012)

**Delegation Order 25-14,
Centralized
Authorization File
Access**

- (1) **Centralized Authorization File Access**
- (2) **Authority:** To approve requests to obtain Centralized Authorization File (CAF) information not available on IDRS, including the CAF 77 report, for use in litigation or to comply with a court order.
- (3) **Delegated To:** Deputy Associate Chief Counsel (Procedure & Administration).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve requests to obtain Centralized Authorization File (CAF) information not available on IDRS, including the CAF 77 report, in connection with a criminal investigation.
- (6) **Delegated To:** Chief, Criminal investigation.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Source of Authority:** Treasury Order 150-10
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supercedes Delegation Order No. 9-9 (New).
- (10) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

1.2.2.15.15
(07-16-2012)

**Delegation Order 25-15,
Authority of the Return
Preparer Office to
Perform Certain Tax
Administration
Functions**

- (1) **Authority of the Return Preparer Office to Perform Certain Tax Administration Functions**
- (2) **Authority:** To exercise responsibility for all matters related to the authority to practice before the Internal Revenue Service (IRS) under 31 CFR part 10 (Circular 230), unless otherwise delegated. This authority includes but is not limited to:
 - a. Taking action on registration applications for enrollment and renewal, including making preliminary suitability and tax compliance determinations; administering competency testing; approving continuing education (CE) providers and accrediting organizations and ensuring that the applicable CE requirements are met by practitioners or those seeking practitioner status under Circular 230;
 - b. Making preliminary determinations regarding denial or termination of practitioner registration or enrollment; making preliminary determinations with respect to revocation of status for CE providers and accrediting organizations;
 - c. Receiving and processing complaints regarding alleged preparer or practitioner misconduct; initiating preliminary investigations, including data gathering, and referring complaints to the Office of Professional Responsibility, the Treasury Inspector General for Tax Administration or the Criminal Investigation Division for further action, as appropriate.
- (3) **Delegated To:** Director, Return Preparer Office

- (4) **Redelegation:** This authority may be redelegated to Return Preparer Office employees.
- (5) **Sources of Authority:** 31 USC 330; 31 CFR part 10
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Signed: Douglas H. Shulman, Commissioner, Internal Revenue

1.2.2.15.16
(09-11-2022)

**Delegation Order 25-16
(Rev. 2), Authority of the
Office of Professional
Responsibility to
Perform Certain
Functions Concerning
Practice before the
Internal Revenue Service**

- (1) **Authority of the Office of Professional Responsibility to Perform Certain Functions Concerning Practice before the Internal Revenue Service**
- (2) **Authority:** To exercise responsibility for all matters related to practice before the Internal Revenue Service (IRS) under 31 CFR Part 10 (Circular 230), practitioner conduct and discipline, unless otherwise delegated. This authority includes but is not limited to:
 - a. Receiving and processing referrals reporting suspected misconduct under Circular 230 and conducting investigations into potential violations of the regulations governing practice in Circular 230.
 - b. Pursuing, imposing and enforcing all sanctions for violations of Circular 230; imposing and lifting expedited suspensions under section 10.82 of the Circular.
 - c. Initiating all disciplinary proceedings against individuals and firms or other entities for violations of Circular 230 and accepting consents to be sanctioned in lieu of instituting or continuing disciplinary proceedings.
 - d. Determining whether to appeal preliminary decisions and orders of Administrative Law Judges rendered in Circular 230 disciplinary proceedings.
 - e. Reviewing and determining petitions for reinstatement to practice.
 - f. Receiving and processing referrals alleging misconduct of tax return preparers during limited-practice representation before the IRS in violation of Revenue Procedure 81-38, 1981-2 C.B. 592, or Revenue Procedure 2014-42, 2014-29 I.R.B. 192, or successor guidance.
 - g. Making, or assisting the Return Preparer Office in making, final determinations that a tax return preparer is prohibited from engaging in limited practice before the IRS, in accordance with the revenue procedures referenced in paragraph (2)f).
 - h. Making final determinations of appeals involving eligibility and suitability related to enrollment to practice before the IRS (see Delegation Order 25-17).

Note: This authority does not include the authority to redetermine or collect a practitioner's tax liability.

- (3) **Delegated To:** Director, Office of Professional Responsibility.
- (4) **Redelegation:** This authority may be redelegated to IRS Office of Professional Responsibility employees.
- (5) **Sources of Authority:** 31 USC 330; 31 CFR Part 10; Revenue Procedure 81-38; and Revenue Procedure 2014-42.

- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 25-16, effective September 3, 2014.
- (7) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.15.17
(09-11-2022)
Delegation Order 25-17 (Rev. 1), Authority to Decide Protests of Enrollment or Re-enrollment Denials Under Treasury Department Circular No. 230

- (1) **Authority to Decide Protests of Enrollment or Re-enrollment Denials Under Treasury Department Circular No. 230**
- (2) **Authority:** To decide protests of denials of (a) applications for enrollment as an enrolled agent and (b) applications for renewal of enrollment as an enrolled agent or enrolled retirement plan agent under 31 CFR part 10 (Circular 230).
Note: This authority does not include the authority to decide appeals to the Secretary of the Treasury of disciplinary decisions under Circular 230.
- (3) **Delegated To:** Director, Office of Professional Responsibility
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 31 USC 330; 31 CFR part 10; General Counsel Order No. 9; and CC Notice 2012-018 (Sept. 2012).
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 25-17, effective September 13, 2012.
- (7) Signed: Douglas W. O'Donnell, Deputy Commissioner for Services and Enforcement

1.2.2.15.18
(06-30-2023)
Delegation Order 25-18 (Rev. 5), Authority to Authorize Students and Law Graduates at Low Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice Before the Internal Revenue Service (IRS)

- (1) **Authority:** To issue special appearance authorizations under section 10.7(d) of Circular 230 to students and qualified law graduates at LITCs or STCPs who work under the direct supervision of an individual authorized to practice before the IRS.
Note: Nothing in this order shall be construed to supersede the authority of the Director of the Office of Professional Responsibility pursuant to Delegation Order 25-16 (Rev. 2) (or successor order).
- (2) **Definitions:** For purposes of this delegation order, the following definitions apply:
 - a. **LITC:** An organization receiving a federal grant from the IRS pursuant to IRC § 7526.
 - b. **STCP:** A clinical program staffed by students who represent taxpayers before the IRS, but an STCP does not receive a federal grant from the IRS.
 - c. **Student:** An individual enrolled in an accredited law, business, or accounting school.
 - d. **Qualified Law graduate:** An individual who graduated from law school within the past two (2) years who has not yet been admitted to the bar of any state, territory, or possession of the United States, including a Commonwealth or the District of Columbia. The following individuals are not included with the definition of qualified law graduate:

(1) An individual who has applied to sit for the bar examination but has not been allowed to sit due to character, fitness, or moral qualifications, and

(2) An individual who has been denied admission to a bar due to character, fitness, or moral qualifications.

(3) **Delegated To:** Director, Low Income Taxpayer Clinic Program Office, Taxpayer Advocate Service.

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

(5) **Source of Authority:** 31 CFR 10.7(d).

(6) This order supersedes Delegation Order 25-18 (Rev. 4). To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(7) Signed: Danny Werfel, IRS Commissioner

1.2.2.15.19
(10-01-2018)
**Delegation Order 25-19
(Rev. 1), Professional
Employer Organization
(PEO) Certification**

(1) **Professional Employer Organization (PEO) Certification**

(2) **Authority:** To approve applications for certification as a Certified Professional Employer Organization (CPEO).

(3) **Delegated to:** Small Business/Self-Employed (SB/SE) Chief, Employment Tax Program.

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

(5) **Authority:** To deny applications for certification as a CPEO and issue notices of final denial of certification. This authority involves situations in which:

- a. A CPEO applicant has not responded within 30 days to a request for additional information relating to its application for certification,
- b. A CPEO applicant does not request review of the notice of proposed denial,
- c. Review of the IRS's proposed denial of certification is not available, as described in Rev. Proc. 2016-33, section 8.02 (or its successor), because, for example, the application is incomplete or the CPEO applicant fails to provide proof of bond; and
- d. The Director, Office of Professional Responsibility directs such actions, as set forth in paragraph 23.

(6) **Delegated to:** SB/SE Chief, Employment Tax Program

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

(8) **Authority:** To propose denial of certification and issue notices of proposed denial of certification.

(9) **Delegated to:** SB/SE Chief, Employment Tax Program

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

(11) **Authority:** To suspend CPEOs, propose revocation of certification, and issue notices of suspension and proposed revocation of certification.

(12) **Delegated to:** SB/SE Chief, Employment Tax Program

- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority:** To lift suspension and withdraw proposed revocation of an existing CPEO's certification in situations in which the CPEO has submitted a request for review of the proposed revocation and the request for review has demonstrated that the CPEO's actions have cured or will cure the failure(s) that led to the suspension and proposed revocation and will prevent the failure(s) from reoccurring.
- (15) **Delegated to:** SB/SE Chief, Employment Tax Program
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To approve Form 14751, **Certified Professional Employer Organization Surety Bond**. The Form 14751 must identify the penal sum and be signed by the principal(s) and surety, among other requirements.
- (18) **Delegated to:** SB/SE Territory Managers, Employment Tax Examination
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To revoke existing CPEO certifications and issue notices of final revocation of certification. This authority involves the following situations:
 - a. A CPEO has not responded within 30 days to a request for additional information relating to existing certification,
 - b. A CPEO does not request review of the notice proposed revocation of certification, and
 - c. The Director, Office of Professional Responsibility has directed such actions, as set forth in paragraph 23.
- (21) **Delegated to:** SB/SE Director, Examination -Specialty Tax
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To consider requests for review of the IRS's proposed denials of certification and the IRS's proposed revocations of certification in situations in which the CPEO applicant or CPEO has requested review of the IRS's proposal. This authority includes, but is not limited to:
 - a. Directing the issuance of a notice of certification if the IRS's proposed denial of certification is not sustained.
 - b. Directing the issuance of or issuing a notice of final denial if the IRS's proposed denial of certification is sustained.
 - c. Directing that a suspension be lifted and a proposed revocation be withdrawn if the IRS's proposed revocation is not sustained.
 - d. Directing the issuance of or issuing a notice of final revocation if the IRS's proposed revocation is sustained, or is only sustained in part.
- (24) **Delegated to:** Director, Office of Professional Responsibility (OPR)
- (25) **Redelegation:** This authority may be redelegated to IRS OPR Supervisory Attorney-Advisors (IR-0905-1 or IR-0905-4), or equivalent position. The authority may not be further redelegated.

- (26) **Authority:** To waive the electronic filing requirements contained in 26 CFR 31.3511–1(g)(2)(i) (Proposed) and Revenue Procedure 2017-14, Section 2.06(2) (or its successor), upon a request submitted by a CPEO, or to deny such request.
- (27) **Delegated to:** SB/SE Territory Managers, Employment Tax Examination
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Source of Authority:** IRC 3511, IRC 7705, 26 CFR 31.3511–1 (Proposed), 26 CFR 301.7705-1T, 26 CFR 301.7705-2T, Revenue Procedure 2016-33, Revenue Procedure 2017-14, and Treasury Order 150-10.
- (30) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (31) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

1.2.2.16
(08-02-2021)
**Delegations of Authority
for Chief Counsel
Activities**

- (1) This IRM subsection contains delegation orders for Chief Counsel activities. Chief Counsel functional delegation orders can be found at:

1.2.2.16.1
(07-26-2018)
**Delegation Order 30-1
(Rev. 3) (formerly
DO-30-1 and DO-96,
(Rev. 13), Application of
Rulings without
Retroactive Effect**

- (1) **Application of Rulings without Retroactive Effect**
- (2) **Authority:** To prescribe the extent, if any, to which any ruling relating to the internal revenue laws shall be applied without retroactive effect.
- (3) **Delegated to:** Deputy Associate Chief Counsel for matters under their subject matter jurisdiction; Director, Employee Plans Rulings and Agreements (EPR+A) Director, EP Examination for letters issued by the Commissioner, Tax Exempt and Government Entities; Director, Exempt Organizations Rulings and Agreements (EOR+A), Director EO Examinations for determination letters issued by the Commissioner Tax Exempt and Government Entities Division..
- (4) **Redelegation:** This authority may not be redelegated..
- (5) **Source of Authority:** IRC 7805(b)(8); 26 CFR. 301.7805-1(b); and Treas. Order 150-10
- (6) 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 30-1 (Rev. 2), dated December 15, 2016.
- (7) Signed: Kristen B. Wielobob, Deputy Commissioner for Services and Enforcement.

1.2.2.16.2
(02-10-2005)

**Delegation Order 30-2
(formerly DO-155, Rev. 4), Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit**

- (1) **Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit**
- (2) **Authority:** To sign recommendation letters to the Department of Justice concerning settlement offers related to pending refund cases or any other cases or matters referred to the Department of Justice for prosecution or defense with respect to persons or periods not in suit.
- (3) **Delegated to:** Associate Chief Counsel.
- (4) **Authority:** To sign recommendation letters concerning settlement offers related to pending refund cases or any other cases or matters referred to the Department of Justice for prosecution or defense with respect to:
 - a. periods not in suit ending prior to the date of the resulting settlement agreement;
 - b. tax consequences for periods not in suit ending after the date of the settlement agreement that necessarily result from the settlement of the periods in suit;
 - c. issues conceded in full by the taxpayer for periods not in suit ending after the date of the settlement agreement;
 - d. persons not in suit for the periods described in (a); and
 - e. persons not in suit for the items described in (b) and (c).
- (5) **Delegated to:** Associate Chief Counsel.
- (6) In exercising the above authorities, the delegated authority should obtain, and consider, the advice of the following persons (if the person has jurisdiction over the nonsuit persons or periods): Chief of Appeals; Appeals Area Team Case Leaders; Appeals, Directors Field Operations; Appeals, Area Directors Field Operations; Deputy Appeals Area Directors; LB&I Directors, Field Operations; SB/SE Compliance Area Directors; TE/GE Director, Exempt Organizations; Director, Employee Plans; Director, Government Entities; W&I Director, Compliance.
- (7) **Redelegation:** These authorities may not be redelegated.
- (8) **Sources of Authority:** 26 CFR. 301.7122.1 and 26 CFR. 301.7701-9.
- (9) Signed: Mark E. Matthews, Deputy Commissioner, Services and Enforcement

1.2.2.16.3
(03-24-2001)

**Delegation Order 30-3
(formerly DO-183, Rev. 8), Extension of Time for Making Certain Elections**

- (1) **Extension of Time for Making Certain Elections**
- (2) **Authority:** To grant, for cases within their respective jurisdictions, a reasonable extension of the time fixed by regulations, or by a revenue ruling, a revenue procedure, a notice, or an announcement published in the Internal Revenue Bulletin, for the making of an election or application for relief in respect of tax under all subtitles of the Internal Revenue Code, except subtitles E, G, H, and I, subject to the requirements of 26 CFR 301.9100-1.
- (3) **Delegated to:** Officials in the following offices:

Tax Exempt and Government Entities	Directors of Employee Plans, Exempt Organizations, and Government Entities; Directors, EP and EO Rulings and Agreements; Manager, EO Technical; Manager, EO Technical Guidance and Quality Assurance; Manager, EP Technical; Manager, EP Technical Guidance and Quality Assurance; Manager, EP Voluntary Compliance; Manager, EO Projects/Voluntary Compliance; GE Directors of Federal, State and Local Governments, Indian Tribal Governments, and Tax Exempt Bonds; GE Managers of Outreach Planning and Review
Chief Counsel	Branch Chiefs and technical assistants (including Senior Technician Reviewers and equivalents) in the offices of Division Counsel/ Associate Chief Counsel (Tax Exempt and Government Entities); Associate Chief Counsel (Corporate); Associate Chief Counsel (Financial Institutions and Products); Associate Chief Counsel (Income Tax and Accounting); Associate Chief Counsel (International); Associate Chief Counsel (Passthroughs and Special Industries); and Associate Chief Counsel (Procedure and Administration).

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To grant for IRC 505(c) and 508 matters, a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.
- (6) **Delegated to:** Group Managers in the following Tax Exempt/Government Entities offices:
 - Employee Plans
 - Exempt Organizations
 - Federal, State & Local Governments
 - Indian Tribal Governments
 - Tax Exempt Bonds.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To grant for IRC 408A(d)(6) matters, a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.
- (9) **Delegated to:** Group Managers authorized to issue letter rulings in EP Rulings and Agreements Technical of the Tax Exempt and Government Entities Division.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Sources of Authority:** 26 CFR 301.9100-1; Treasury Order 150-10.
- (12) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order No. 183 (Rev. 7), effective August 23, 1996 (as amended).

(13) Signed: Bob Wenzel, Deputy Commissioner

1.2.2.16.4
(10-01-2009)

**Delegation Order 30-4
(formerly DO-220, Rev.
3), Claims of Executive
Privilege in Federal
Courts**

- (1) **Claims of Executive Privilege in Federal Courts**
- (2) **Authority:** To claim executive privilege with respect to Internal Revenue Service records or information in matters before the United States Court of Federal Claims, the United States Tax Court and other federal courts.
 - a. Certain federal courts recognize claims of executive privilege by the head of the agency as the sole basis for protecting internal or inter-agency records or information that reflect recommendations, advisory opinions, deliberations, and other similar matters, comprising the process by which governmental decisions and policies are formulated.
 - b. Executive privilege may be claimed only for those internal or inter-agency records or information that are predecisional and deliberative. Any discretionary release of predecisional and deliberative material will be made only after full and deliberate consideration of the applicable institutional (i.e., public accountability, safeguarding national security, law enforcement effectiveness, and candid and complete deliberations), commercial, and personal privacy interests that could be implicated by disclosure of the information. Any claim of executive privilege will be made only after coordination with the appropriate function(s).
 - c. The authority to claim states secret privilege is not delegated by this order. The states secret privilege generally encompasses records or information that, if disclosed, would compromise national security or international relations.
- (3) **Delegated to:** Deputy Associate Chief Counsel (Procedure & Administration)
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Treasury Order 150-10
- (6) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 220 (Rev. 3).
- (7) Signed: Douglas H. Shulman, Commissioner of Internal Revenue

1.2.2.16.5
(10-08-1996)

**Delegation Order 30-5
(formerly DO-190, Rev.
4), Transfer of Technical
Functions to the Office
of Chief Counsel**

- (1) **Transfer of Technical Functions to the Office of Chief Counsel**
- (2) **Authority:** To perform, effective with implementation of the March 21, 1982, reorganization, all functions performed by the Corporation Tax and Individual Tax Divisions, including but not limited to:
 - a. Exclusive jurisdiction, including engineering and valuation activities, to issue letter rulings (with respect to prospective transactions or completed transactions if the request was made before any affected returns have been filed) and to issue technical advice memoranda; to propose revenue rulings and revenue procedures; and to interpret the tax treaties for the official from time to time designated as the "competent or taxation authority" under tax treaties of the United States.
 - b. Subject to the limitations set forth in Treasury Order 150-02, to supervise and evaluate the work of all officers and employees of the functions transferred and to take necessary action in all personnel matters pertain-

ing thereto, including those for the appointment, classification, promotion, demotion, reassignment, transfer or separation of such officers and employees.

- (3) **Delegated to:** Chief Counsel.
- (4) **Redelegation:** This authority may be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.7701-9, the Internal Revenue Code of 1954, and Treasury Orders 150-02 and 150-10.
- (6) This order supersedes Delegation Order No. 190 (Rev. 3), effective March 9, 1993.
- (7) Signed: Michael P. Dolan, Deputy Commissioner

1.2.2.16.6
(11-20-2014)
**Delegation Order 30-7,
Delegation of Legal
Authority to the Office of
Chief Counsel**

- (1) **Delegation of Legal Authority to the Office of Chief Counsel**
- (2) **Authority:** To perform, effective with the implementation of the January 2, 2015 realignment of technical work, all technical functions performed by the Tax Exempt and Government Entities Division prior to January 2, 2015, including but not limited to:
 - a. Authority to issue letter rulings (with respect to prospective transactions or completed transactions), technical advice memoranda, technical assistance memoranda, closing agreements, and information letters; and
 - b. Authority to prepare revenue rulings, revenue procedures, announcements, and notices.
- (3) **Delegated to:** Chief Counsel.
- (4) **Redelegation:** This authority may be redelegated.
- (5) This delegated authority is not exclusive, and the Tax-Exempt and Government Entities Division retains authority to issue, in particular, letter rulings, closing agreements, and information letters, as set forth in Rev. Proc. 2015-4, 2015-1 IRB 144 (and successor annual revenue procedures or other revenue procedures regarding the allocation of jurisdiction between TEGE Chief Counsel and the Division).
- (6) **Sources of Authority:** 26 CFR 301.7701-9, the Internal Revenue Code of 1986, and Treasury Order 150-10.
- (7) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (8) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement

1.2.2.16.7
(11-07-2019)

**Delegation Order 30-9
(Rev.1), Authority to
Withhold Cases from
Appeals and to Deny
Requests for Appeals
Review in Cases
Designated for Litigation**

- (1) **Authority to Withhold Cases from Appeals and to Deny Requests for Appeals Review in Cases Designated for Litigation**
- (2) **Authority:** To withhold from Appeals cases docketed in Tax Court, which are under the jurisdiction of the Office of Chief Counsel.
- (3) **Delegated to:** the Chief Counsel.
- (4) **Redelegation:** This authority may be redelegated to Division Counsel (Small Business/Self-Employed), Division Counsel (Large Business and International), and Division Counsel (Tax Exempt and Government Entities).
- (5) **Authority:** To deny a taxpayer's request for referral to Appeals in cases docketed in Tax Court, and to provide written notice to a taxpayer of the facts involved, the basis for the decision to deny the taxpayer's request, an explanation of how the basis for the decision applies to the facts, and the procedures for the taxpayer to protest the decision.
- (6) **Delegated to:** the Chief Counsel.
- (7) **Redelegation:** This authority may be redelegated to Division Counsel (Small Business/Self-Employed), Division Counsel (Large Business and International), and Division Counsel (Tax Exempt and Government Entities).
- (8) **Authority:** To receive, review, and decide a taxpayer's protest of the decision to deny a request for referral to Appeals in docketed Tax Court cases that have not been designated for litigation.
- (9) **Delegated to:** the Chief Counsel.
- (10) **Authority:** To deny a taxpayer's request for referral to Appeals after the issuance of a notice of deficiency in a case designated for litigation, and to provide written notice to a taxpayer of the facts involved, the basis for the decision to deny the taxpayer's request, an explanation of how the basis for the decision applies to the facts, and the procedures for the taxpayer to protest the decision.
- (11) **Delegated to:** Deputy Commissioner for Services and Enforcement.
- (12) **Redelegation:** This authority may be redelegated to Commissioner (Large Business and International), Commissioner (Small Business/Self-Employed) and Commissioner (Tax Exempt and Government Entities).
- (13) **Authority:** To receive, review, and decide a taxpayer's protest of the decision to deny a request for referral to Appeals after the issuance of a notice of deficiency in a case designated for litigation.
- (14) **Delegated to:** Deputy Commissioner for Services and Enforcement.
- (15) **Sources of Authority:** IRC. 7803(b)(2)(D); IRC. 7803(e)(5), and Treasury Order 150-10.
- (16) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (17) Signed: Charles P. Rettig, Commissioner of Internal Revenue

Exhibit 1.2.2-1 (06-28-2019)

Delegation Order 6-22 (New), Exhibit 6.22-1

Table of Delegated Authorities: The following table illustrates the authorities delegated in this delegation order.

Note:

Formerly part of IRM 1.2.45, Servicewide Policies and Authorities, Delegation of Authorities for Human Resource Management Activities, Exhibit 1.2.45-2, Delegation of Personnel-Related Matters [Order Number 6-6 (Rev. 17)] dated 10/02/2000. (Removed from IRM 1.2.45 on 11/24/2014.

All award/recognition actions submitted by a business unit's approving official will be reviewed and final approved by the authorized official, i.e., the IRS Human Capital Officer or his/her designee. An action will be considered to be final approved upon: (1) the signature of the Personnel Action Request (PAR) action or relevant form; *and* (2) completion of all required policy and budget approvals and misconduct/discipline and tax compliance screenings.

Table of Delegated Authorities to Approve Monetary and Time-Off Performance Awards, Performance Bonuses, Individual and Group Special Act Awards, Managers' Awards, Bilingual Awards, Employee Suggestion Awards, Honorary Awards, Informal Recognition, and Quality Step Increases for IRS Employees.

Authority to Approve	Delegated To	Redelegation
Any award that would grant more than \$25,000 to an individual employee, up to a limit of \$50,000	Requires approval by the DCOS, the Department of the Treasury, and OPM, and then submission to the President for final approval.	This authority may not be redelegated
Performance awards/bonuses and special act, service, superior accomplishment awards, or employee suggestion awards to individual employees in amounts from \$10,001 to \$25,000 and any group award in a total amount greater than \$50,000 for the group (provided that no individual employee in the group is granted more than \$25,000)	DCOS	This authority may not be redelegated

Exhibit 1.2.2-1 (Cont. 1) (06-28-2019)**Delegation Order 6-22 (New), Exhibit 6.22-1**

Authority to Approve	Delegated To	Redelegation
Performance Awards not to exceed the lesser of \$10,000 or 10% of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 CFR 531); Special Act or Service, or Superior Accomplishment Awards not to exceed \$10,000; Employee Suggestion Awards not to exceed \$10,000; Group Award in an amount not to exceed \$50,000 for the group provided that no individual employee in the group is granted more than \$10,000.	Direct reports to the IRS Commissioner (Deputy Commissioners and the Chief of Staff) for employees under their supervision	May be redelegated to supervisors no lower than three levels above that of the employee being recommended.
Performance Awards not to exceed the lesser of \$3,500 or 10% of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 CFR 531); Individual Performance Bonuses for employees rated in the IRS Payband System per current IR Performance Bonus guidance; Special Act or Service, or Superior Accomplishment Awards not to exceed \$3,500; Group Award in an amount not to exceed \$20,000 for the group, provided that no individual in the group is granted more than \$3,500; Managers' Awards from \$251 to \$500; Employee Suggestion Awards not to exceed \$3,500; and, Bilingual Awards in amounts permitted by IRS policy and applicable negotiated agreement provisions.	Direct reports to the IRS Commissioner (Deputy Commissioners and the Chief of Staff) for employees under their supervision.	May be redelegated to supervisors no lower than two levels above that of the employee being recommended.
Managers' Awards: type of Special Act or Service award not to exceed \$250; and, Time-off Awards not to exceed 8 hours.	First-level supervisors for employees under their supervision (subject to internal financial and management controls)	This authority may not be redelegated.

Exhibit 1.2.2-1 (Cont. 2) (06-28-2019)

Delegation Order 6-22 (New), Exhibit 6.22-1

Authority to Approve	Delegated To	Redelegation
Informal recognition and honorary awards described in the <i>Employee Recognition Program</i>	Managers are authorized to approve informal recognition and grant honorary awards through the Employee Recognition Program. Project Leads are authorized to give Informal Recognition certificates through the Employee Recognition Program.	May not be redelegated.
Quality Step Increases	Business Unit Heads of Office or Deputy Heads of Office.	This authority may be redelegated to not lower than a member of the SES or SIW.

Exhibit 1.2.2-2 (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

See IRM 11.3.37 Record keeping and Accounting for Disclosures, for information on accounting procedures

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
1	IRC 6103(b)	Authority to withhold standards for selection of returns for examination, or data used for determining such standards, on the basis that disclosure will seriously impair assessment, collection, or enforcement under the tax laws	<ul style="list-style-type: none"> • Division Commissioners • Directors and Chiefs who report directly to a Deputy Commissioner • Chief, Appeals • Chief, Research and Analytics Officer • National Taxpayer Advocate • Associate Chief Counsel • Division Counsel • Counsel to National Taxpayer Advocate 	This authority may be redelegated to a level no lower than supervisory manager.	This includes the authority to withhold such items as the Discriminant Index Function, Selection of Exempt Return for Examination, Underreported Income Discriminant Function or other codes or standards used by the Service to identify returns for possible audit	No
2	IRC 6103(c)	Authority to release returns and return information to designee of taxpayer	<ul style="list-style-type: none"> • IRS and Chief Counsel employees to the extent necessary to perform their official duties 	May not be redelegated		No

Exhibit 1.2.2-2 (Cont. 1) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
3	IRC 6103(c)	Authority to withhold returns and return information to designee of taxpayer based on a determination of impairment	<ul style="list-style-type: none"> IRS and Chief Counsel supervisors to the extent necessary to perform their official duties 	May not be redelegated		No
4	IRC 6103(d)	<p>1. Authority to release returns and return information to state tax officials and state and local law enforcement agencies upon written request</p> <p>Note: Authority to release returns and return information under a signed agreement with state tax officials is a separate delegated authority below</p>	<ul style="list-style-type: none"> Disclosure Managers Disclosure Tax Law Specialists Disclosure Specialists Disclosure Assistants 	May not be redelegated		Yes

Exhibit 1.2.2-2 (Cont. 2) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
5	IRC 6103(d)	<p>2. Authority to sign agreements with designated state tax officials pursuant to Agreements on the Coordination of Tax Administration entered into between the head of any state tax agency and the Commissioner, Internal Revenue</p> <p>Note: For purposes of IRC 6103(d), "State" is defined to include cities (or municipalities) with a population exceeding 250,000 that impose a tax on wages.</p>	<ul style="list-style-type: none"> • Division Commissioners • Directors and Chiefs who report directly to a Deputy Commissioner • Chief, Appeals • Chief, Research and Analytics Officer • National Taxpayer Advocate • Associate Chief Counsel • Division Counsel • Counsel to National Taxpayer Advocate • Field Directors (Submission Processing and Accounts Management) • Directors, Return Integrity and Compliance Services, Wage and Investment 	This authority may be redelegated to a level no lower than supervisory manager.		Yes

Exhibit 1.2.2-2 (Cont. 3) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
			<ul style="list-style-type: none"> Area Directors, Field Assistance, Media and Publications and Stakeholders, Partnerships, Education and Communication Division Directors, Enterprise Computing Center Director, Governmental Liaison, Disclosure and Safeguards 			
6	IRC 6103(d)	Authority to withhold returns and return information, upon written request, based on a determination that disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant.	<ul style="list-style-type: none"> IRS and Chief Counsel supervisors to the extent necessary to perform their official duties 	May not be redelegated		Yes
7	IRC 6103(e)	Authority to release returns to persons with material interest and return information pursuant to IRC 6103(e)(7), IRC 6103(e)(8), and IRC 6103(e)(9)	<ul style="list-style-type: none"> IRS and Chief Counsel employees to the extent necessary to perform their official duties 	May not be redelegated	Returns can only be disclosed upon written request	No

Exhibit 1.2.2-2 (Cont. 4) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
8	IRC 6103(e)	Authority to withhold return information under IRC 6103(e)(7) to persons with material interest based on a determination of impairment	<ul style="list-style-type: none"> IRS and Chief Counsel supervisors to the extent necessary to perform their official duties 	May not be redelegated		No
9	IRC 6103(e)	Authority to withhold third party return information contained in partnership, S-corporation and trust tax returns (Forms 1065, 1120S and 1041) pursuant to IRC 6103(e)(10)	<ul style="list-style-type: none"> IRS and Chief Counsel employees to the extent necessary to perform their official duties 	May not be redelegated		No
10	IRC 6103(f)(1)	Authority to release or withhold returns and return information to Committee on Ways and Means, Committee on Finance and Joint Committee on Taxation, upon written request	<ul style="list-style-type: none"> National Taxpayer Advocate Director, Legislative Affairs Chief, Research and Analytics Officer 	May be redelegated by the Chief, Research and Analytics Officer to the Director, Statistics of Income Division	The delegation of this authority to the Chief Research and Analytics Officer and, in turn, to the Director, Statistics of Income is limited to disclosures to the Joint Committee on Taxation	Yes

Exhibit 1.2.2-2 (Cont. 5) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
11	IRC 6103(f)(2)	Authority to furnish returns and return information to Chief of State of Joint Committee on Taxation, upon written request	<ul style="list-style-type: none"> National Taxpayer Advocate Director, Legislative Affairs Chief, Research and Analytics Officer 	May be redelegated by the Chief, Research and Analytics Officer to the Director, Statistics of Income Division	The delegation of this authority to the Chief, Research and Analytics Officer and, in turn, to the Director, Statistics of Income is limited to disclosures to the Joint Committee on Taxation and the Chief of Staff	Yes

Exhibit 1.2.2-2 (Cont. 6) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
12	IRC 6103(f)(3)	Authority to furnish returns and return information to other Congressional committees, upon written request	<ul style="list-style-type: none"> National Taxpayer Advocate Director, Legislative Affairs Chief, Research and Analytics Officer 	May be redelegated by the Chief, Research and Analytics Officer to the Director, Statistics of Income Division	The delegation of this authority to the Chief, Research and Analytics Officer and, in turn, to the Director, Statistics of Income is limited to disclosures to the Joint Committee on Taxation and other authorized committees as identified in the Code	Yes

Exhibit 1.2.2-2 (Cont. 7) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
13	IRC 6103(f)(4)	Authority to release for inspection returns and return information to agents of Congressional committees, upon written request	<ul style="list-style-type: none"> National Taxpayer Advocate Director, Legislative Affairs Chief, Research and Analytics Officer Director, Governmental Liaison, Disclosure and Safeguards Associate Director, Disclosure Chief Risk Officer Director, Enterprise Audit Management 	May be redelegated by the Chief, Research and Analytics Officer to the Director, Statistics of Income Division	The delegation of this authority to the Chief, Research and Analytics Officer and, in turn, to the Director, Statistics of Income is limited to disclosures to the Joint Committee on Taxation, the Chief of Staff and other committees as identified in the Code	Yes
14	IRC 6103(f)(5)	Authority to release returns and return information to Congressional committees by whistleblower	<ul style="list-style-type: none"> National Taxpayer Advocate Director, Legislative Affairs Chief, Research and Analytics Officer 	May not be redelegated		No
15	IRC 6103(g)(1)	Authority to release returns and return information to the President or White House employee designated by the President, upon written request	<ul style="list-style-type: none"> Deputy Commissioner, Services and Enforcement 	May not be redelegated	Request must be personally signed by the President	Yes

Exhibit 1.2.2-2 (Cont. 8) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
16	IRC 6103(g)(2)	Authority to release or withhold returns and return information to the Executive Office of the President or the heads of Federal agencies regarding executive and judicial appointments to Executive Office of the President or Federal Bureau of Investigation, on behalf of the President, upon written request	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Associate Director, Data Services Chief, Technical Support and Analysis 	May not be redelegated	<p>Request must be signed by the President or head of the agency</p> <p>Note: These tax checks are typically completed with the use of tax check consents pursuant to IRC 6103(c)</p>	Yes
17	IRC 6103(g)(4)	Authority to withhold returns and return information to the President or White House employee designated by the President, upon written request	<ul style="list-style-type: none"> Deputy Commissioner, Services and Enforcement 	May not be redelegated	Request must be personally signed by the President	Yes
18	IRC 6103(h)(1)	Authority to release for inspection returns or return information to officers and employees of the Department of Treasury including officers and employees of the IRS	<ul style="list-style-type: none"> IRS and Chief Counsel employees to the extent necessary to perform their official duties 	May not be redelegated	Authority to disclose is delegated by statute	No

Exhibit 1.2.2-2 (Cont. 9) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
19	IRC 6103(h)(2) in conjunction with IRC 6103(h)(3)(A)	Authority to release returns or return information to officers and employees of Department of Justice, including United States Attorneys, in a matter involving tax administration	<ul style="list-style-type: none"> • Division Commissioners • Directors and Chiefs who report to a Deputy Commissioner • Chief, Appeals • Chief, Research and Analytics Officer • Executive Director, Equity, Diversity and Inclusion • National Taxpayer Advocate • Associate Chief Counsel • Division Counsel • Counsel to National Taxpayer Advocate • Special Agents in Charge, Criminal Investigation 	May not be redelegated below IRS supervisors or Chief Counsel attorneys directly involved in such matters	Subject to the conditions prescribed in IRC 6103(h)(2) and its regulations, in conjunction with IRC 6103 (h)(3)(A)	No

Exhibit 1.2.2-2 (Cont. 10) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
20	IRC 6103(h)(2) in conjunction with IRC 6103(h)(3)(B)	Authority to release returns or return information to designated officers and employees of Department of Justice, pursuant to a written request from Attorney General, Deputy Attorney General, or an Assistant Attorney General, in a matter involving tax administration	<ul style="list-style-type: none"> • Division Commissioners • Directors and Chiefs who report to a Deputy Commissioner • Chief, Appeals • Chief, Research and Analytics Officer • Executive Director, Equity, Diversity and Inclusion • Chief, Communications and Liaison • National Taxpayer Advocate • Associate Chief Counsel • Division Counsel • Counsel to National Taxpayer Advocate • Special Agents in Charge, Criminal Investigation 	May not be redelegated below IRS supervisors or Chief Counsel attorneys directly involved in such matters	The written request from the Attorney General, Deputy Attorney General, or an Assistant Attorney General, may not be redelegated. Subject to the conditions prescribed in IRC 6103(h)(2) and its regulations, in conjunction with IRC 6103(h)(3)(B)	Yes

Exhibit 1.2.2-2 (Cont. 11) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
21	IRC 6103(h)(4)	Authority to release returns and return information or withhold on the basis that disclosure would seriously impair a civil or criminal tax investigation or identify a confidential informant	<ul style="list-style-type: none"> IRS and Chief Counsel supervisors to the extent necessary to perform their official duties 	May not be redelegated	Authority to disclose is delegated by statute (see preamble)	No
22	IRC 6103(h)(5)	Authority to release return information with respect to address and status of an individual as a non-resident alien, citizen, or resident of the United States of America to the Social Security Administration or Railroad Retirement Board	<ul style="list-style-type: none"> Field Directors (Submission Processing and Accounts Management) Directors, Return Integrity and Compliance Services, Wage and Investment 	May not be redelegated		Yes
23	IRC 6103(h)(6)	Authority to release returns and return information to the IRS Oversight Board	<ul style="list-style-type: none"> Commissioner of IRS Treasury Inspector General for Tax Administration 	This authority is granted to TIGTA who is authorized to administer such disclosures. To the extent information is not available from TIGTA, the Secretary may prescribe authority to disclose.		Yes

Exhibit 1.2.2-2 (Cont. 12) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
24	IRC 6103(i)(1) & IRC 6103(i)(5)	Authority to release returns and return information for use in federal nontax criminal investigations or to locate a fugitive, pursuant to an ex parte order of a federal district court judge or magistrate	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Disclosure Managers 	May not be redelegated	Includes the authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)	Yes
25	IRC 6103(i)(2)	Authority to release return information (other than taxpayer return information) for use in federal nontax criminal investigations, upon written request	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Disclosure Managers 	May not be redelegated	Includes the authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)	Yes

Exhibit 1.2.2-2 (Cont. 13) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
26	IRC 6103(i)(3)(A)	Authority to release return information (other than taxpayer return information) which may constitute evidence of a violation of a federal criminal law (not involving tax administration) to the head of the appropriate federal agency	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Disclosure Managers 	May not be redelegated	Includes the authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)	Yes
27	IRC 6103 (i)(3)(B)(i)	Authority to release return information to apprise federal or state law enforcement agencies of emergency circumstances involving imminent danger of death or physical injury to any individual	<ul style="list-style-type: none"> IRS and Chief Counsel supervisors to the extent necessary to perform their official duties Special Agents, Criminal Investigation 	May not be redelegated	Includes disclosure of return information to Secret Service when there is a threat or other imminent danger of death or physical injury to the President or other government official	Yes

Exhibit 1.2.2-2 (Cont. 14) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
28	IRC 6103 (i)(3)(B)(ii)	Authority to release return information to any federal law enforcement agency to apprise it of circumstances involving the imminent flight of a person from federal prosecution	<ul style="list-style-type: none">Special Agents In Charge, Criminal Investigation	May not be redelegated		Yes

Exhibit 1.2.2-2 (Cont. 15) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
29	IRC 6103(i)(3)(C)	Authority to release return information (other than taxpayer return information) that may be related to a terrorist incident, threat, or activity to the extent necessary to apprise the head of the appropriate investigating/ responding federal law enforcement agency	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Disclosure Managers 	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6) Note: Taxpayer identity information for this purpose is not considered taxpayer return information as long as there is other return information that is not taxpayer return information that meets the statutory standard	Yes

Exhibit 1.2.2-2 (Cont. 16) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
30	IRC 6103(i)(4)	Authority to notify the Attorney General or head of agency that certain returns and return information shall not be admitted into evidence in a federal nontax criminal or civil forfeiture proceeding	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Area Managers, Disclosure East and West 	May not be redelegated	May determine, in accordance with IRC 6103 (i)(4)(C), that returns and return information obtained pursuant to IRC 6103(i)(1), (2), (3)(A), (3)(C), or (7) shall not be admitted into evidence in a proceeding under IRC 6103 (i)(4)(A)(i) or (4)(B) if such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation	No

Exhibit 1.2.2-2 (Cont. 17) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
31	IRC 6103(i)(7)(A)	Authority to release return information (other than taxpayer return information), upon written request by head or delegate of a federal law enforcement agency, to officers and employees personally and directly engaged in the response to, or an investigation of, any terrorist incident, threat or activity	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Disclosure Managers 	May not be redelegated	<p>Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)</p> <p>Note: See IRC 6103 (i)(7)(A)(v) for disclosure of taxpayer identity information</p>	Yes

Exhibit 1.2.2-2 (Cont. 18) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
32	IRC 6103(i)(7)(B)	Authority to release return information (other than taxpayer return information), upon written request by an officer or employee of the Department of Justice or Department of Treasury who is appointed by the President with the advice and consent of the Senate, or who is the Director of the U.S. Secret Service, to officers and employees personally and directly engaged in the collection and analysis of intelligence and counterintelligence concerning any terrorist incident, threat, or activity	<ul style="list-style-type: none"> • Associate Director, Disclosure • Supervisor HQ Disclosure, Policy and Program Operations • Disclosure Managers 	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6) Note: See IRC 6103(i)(7)(B)(iv) for disclosure of taxpayer identity information	Yes

Exhibit 1.2.2-2 (Cont. 19) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
33	IRC 6103(i)(7)(C)	Authority to release returns and return information, upon issuance of an ex parte order of a federal district judge or magistrate, for use by officers and employees of federal law enforcement or intelligence agencies personally and directly engaged in any investigation, response to, or analysis of, intelligence and counterintelligence information concerning any terrorist incident, threat, or activity	<ul style="list-style-type: none"> Associate Director, Disclosure Supervisor HQ Disclosure, Policy and Program Operations Disclosure Managers 	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)	Yes
34	IRC 6103(i)(7)(D)	Authority for disclosure by the IRS to make an application for an ex parte court order pursuant to IRC 6103(i)(7)(C) concerning any terrorist incident, threat, or activity	<ul style="list-style-type: none"> Deputy Commissioner, Services and Enforcement Chief, Criminal Investigation 	May not be redelegated		Yes

Exhibit 1.2.2-2 (Cont. 20) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
35	IRC 6103(i)(8)	Authority to release returns and return information to the Government Accountability Office upon written request by the Comptroller General	<ul style="list-style-type: none"> • Chief, Director, Governmental Liaison, Disclosure and Safeguards • Associate Director, Disclosure • Chief Risk Officer • Director, Enterprise Audit Management 	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)	Yes
36	IRC 6103(j)	Authority to release returns and return information to the Bureau of Census, Bureau of Economic Analysis, Federal Trade Commission, Department of Agriculture, Congressional Budget Office and Department of Treasury, upon written request, for their statistical use	<ul style="list-style-type: none"> • Chief, Research and Analytics Officer 	May be redelegated to the Director, Statistics of Income Division	Subject to the conditions prescribed in IRC 6103(j) and its regulations	Yes

Exhibit 1.2.2-2 (Cont. 21) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
37	IRC 6103(k)(1)	Authority to release information of accepted Offers-in-Compromise	<ul style="list-style-type: none"> • Small Business/Self Employed and Wage and Investment Area Directors • Appeals Directors, Field Operations • National Taxpayer Advocate • Associate Chief Counsel • Counsel to the National Taxpayer Advocate • Disclosure Managers • Supervisory Revenue Officers • Revenue Officers • Tax Examining Technicians located in the Offer-in-Compromise public inspection file 	May be redelegated to IRS and Chief Counsel employees to the extent necessary to perform their official duties	Subject to removal of identifying information per IRM 5.8.8.9, Public Inspection File	No

Exhibit 1.2.2-2 (Cont. 22) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
38	IRC 6103(k)(2)	Authority to release amount of outstanding obligation secured by a lien notice of which was filed pursuant to IRC6323(f)	<ul style="list-style-type: none"> • Small Business/Self Employed and Wage and Investment Area Directors • Appeals Directors, Field Operations • National Taxpayer Advocate • Associate Chief Counsel • Division Counsel • Counsel to the National Taxpayer Advocate 	May be redelegated to IRS and Chief Counsel employees to the extent necessary to perform their official duties	Subject to conditions prescribed in IRC 6103(k)(2). Other delegated employees are found in Small Business/Self Employed Delegation Order 5-4 found at IRM 1.2.2.6.4 (previously IRM 1.2.44.5 (60))	No
39	IRC 6103(k)(3)	Authority to correct misstatement off act	<ul style="list-style-type: none"> • Director, Governmental Liaison, Disclosure and Safeguards • Chief, Communications and Liaison 	May not be re-delegated	Delegated officials may exercise authority only at the request of the Commissioner and with the approval of the Joint Committee on Taxation	Yes

Exhibit 1.2.2-2 (Cont. 23) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
40	IRC 6103(k)(4)	Authority to release returns and return information to competent authorities under tax conventions	<ul style="list-style-type: none"> See Delegation Order 4-12 (or successor order) 	See Delegation Order 4-12 (or successor order)	Delegation Order 4-12 (or successor order) authorities must be exercised by considering IRC 6103(i)(3)(C) and (i)(7)	Yes
41	IRC 6103(k)(5)	Authority to release taxpayer identity information to agencies charged under state or local law with regulating tax return preparers, upon written request	<ul style="list-style-type: none"> Disclosure Managers 	May not be redelegated	Disclosure limited to identity information with respect to any tax return preparer and information as to whether or not any penalty has been assessed against such preparer	Yes
42	IRC 6103(k)(6)	Authority to release return information for investigative purposes	<ul style="list-style-type: none"> IRS and Chief Counsel employees to the extent necessary to perform their official duties 	May not be redelegated	Disclosure limited to extent necessary to obtain information, which is not otherwise available. Authority to disclose is delegated by statute	Yes

Exhibit 1.2.2-2 (Cont. 24) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
43	IRC 6103(k)(7)	Authority to release excise tax registration information	<ul style="list-style-type: none"> Small Business/Self Employed National 637 Program Manager Excise tax program analysts in Headquarters, Small Business/Self Employed, Specialty Programs/ Excise Tax 	May not be redelegated	Subject to the conditions prescribed in IRC 6103(k)(7)	Yes
44	IRC 6103(k)(8)	Authority to release return information to Financial Management Service for levies on government payments	<ul style="list-style-type: none"> Small Business/Self Employed supervisors responsible for collection matters 	May not be redelegated		No
45	IRC 6103(k)(9)	Authority to release returns and return information to financial institutions and others for IRC 6311 Administration (to accept payments by commercially accepted means)	<ul style="list-style-type: none"> Division Commissioners 	May not be redelegated	Disclosures are to be made pursuant to agreements executed by the delegated officials	No

Exhibit 1.2.2-2 (Cont. 25) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
46	IRC 6103(k)(10)	Authority to release returns and return information to the heads of the Federal Bureau of Prisons or State Prisons for the use of their officers and employees or contractors intaking administrative actions to prevent the filing of false or fraudulent returns	<ul style="list-style-type: none"> • Director, Refund Crimes, Criminal Investigation • Director, Global Operations Policy and Support, Criminal Investigation • Director, Field Operations, Criminal Investigation • Directors, Return Integrity and Compliance Services, Wage and Investment • Director, Return Integrity Verification Program Management, Wage and Investment 	May not be redelegated	Disclosures are to be made pursuant to agreements executed with the heads of the prison systems at the Division Commissioner level or higher.	Yes
47	IRC 6103(k)(11)	Authority to release return information to the Department of State for purposes of passport denial or revocation under section 7345	<ul style="list-style-type: none"> • Commissioner, Small Business/ Self-Employed 	May not be redelegated	Disclosures are made upon receipt of a certification as described in section 7345	Yes

Exhibit 1.2.2-2 (Cont. 26) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
48	IRC 6103(k)(12)	Authority by qualified tax collection contractor to identify themselves and the nature, subject and reason for taxpayer contact	<ul style="list-style-type: none">Contract employees providing services pursuant to a qualified tax collection contract under section 6306	May not be redelegated	Disclosures are limited to situations and conditions approved by the Secretary	No

Exhibit 1.2.2-2 (Cont. 27) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
49	IRC 6103(k)(13)	Authority to release return information for investigative purposes under-section 7623(a)	<ul style="list-style-type: none"> See Delegation Order 25-7 (or successor order) 	See Delegation Order 25-7 (or successor order)	See Delegation Order 25-7 (or successor order). For purposes of (k)(13)(A) disclosure limited to extent necessary to obtain information, which is not otherwise available. Includes authority to withhold information if disclosure would seriously impair tax administration when information is requested by the individual subject to the investigation. For purposes of (k)(13)(B) updates shall be disclosed in accordance with this provision of the Code.	Yes

Exhibit 1.2.2-2 (Cont. 28) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
50	IRC 6103(k)(14)	Authority to release return information for purposes of cybersecurity and the prevention of identity theft tax refund fraud to Information Sharing and Analysis Center participants	<ul style="list-style-type: none"> Director, Return Integrity Verification Program Management, Wage and Investment 	This authority may be redelegated to a level no lower than supervisory manager.	Disclosure limited to the specified return information identified in the statute.	Yes
51	IRC 6103(l)(1)(A)	Authority to release returns and return information to the Social Security Administration, upon written request, for purposes of the administration of the Social Security Act, with respect to taxes imposed by IRC chapters 2, 21 and 24	<ul style="list-style-type: none"> Commissioner, Tax Exempt/ Government Entities Field Directors, Accounts Management Disclosure Managers Disclosure Specialists 	This authority may be redelegated to a level no lower than supervisory manager.		No

Exhibit 1.2.2-2 (Cont. 29) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
52	IRC 6103(l)(1)(B)	Authority to release returns and return information to the Social Security Administration, upon written request, for administration of section 1131 of the Social Security Act (limited to return information described in section 6057(d))	<ul style="list-style-type: none"> Director, Employee Plans Division, Tax Exempt/ Government Entities Managers, Employee Plans Division, Tax Exempt/ Government Entities Director, Governmental Liaison, Disclosure and Safeguards 	May be redelegated to Tax Exempt/ Government Entities employees to the extent necessary to perform their official duties		No

Exhibit 1.2.2-2 (Cont. 30) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
53	IRC 6103(l)(1)(C)	Authority to release returns and return information to the Railroad Retirement Board with respect to taxes imposed by Chapter 22, for purposes of the administration of the Railroad Retirement Act	<ul style="list-style-type: none"> • Division Commissioners • Deputy Division Counsel/ Associate Chief Counsel (Exempt Organizations, Employment Tax and Government Entities) • Appeals Processing Services Managers • Submission Processing Managers, Wage and Investment • Accounts Management Managers, Wage and Investment • Centralized Case Processing Managers, Small Business/Self Employed Campus Compliance Services, Specialty Tax Managers, Small Business/Self Employed 	May not be redelegated	Disclosures are to be made pursuant to agreements executed at the Division Commissioner level or higher	No

Exhibit 1.2.2-2 (Cont. 31) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
			<ul style="list-style-type: none"> Chief Financial Officer, Office of Custodial Accounting 			
54	IRC 6103(l)(2)	Authority to release returns and return information to the Department of Labor and Pension Benefit Guaranty Corporation, upon written request, for purposes of administering the Employee Retirement Income Security Act Titles I and IV	<ul style="list-style-type: none"> Tax Exempt/ Government Entities Managers responsible for Employee Retirement Income Security Act matters Director, Governmental Liaison, Disclosure and Safeguards 	This authority may be redelegated to a level no lower than supervisory manager.	In accordance with Treasury Regulations 301.6103 (l)(2)-1 through 301.6103 (l)(2)-3.	Yes

Exhibit 1.2.2-2 (Cont. 32) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
55	IRC 6103(l)(3)	Authority to disclose tax delinquent account information upon written request, to the heads of federal agencies administering federal loan programs for the purpose of determining credit worthiness of an applicant	<ul style="list-style-type: none"> • Director, Governmental Liaison, Disclosure and Safeguards • Disclosure Managers • Disclosure Specialists • Disclosure Assistants 	May not be redelegated	Disclosure limited to whether or not a loan applicant has a tax delinquency. Director, Governmental Liaison, Disclosure and Safeguards or Director, Martinsburg Computing Center must authorize any contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order) or process that relates to volume disclosures under this provision.	Yes

Exhibit 1.2.2-2 (Cont. 33) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
					Disclosure Managers, Specialists and Assistants can provide tax information in response to an ad-hoc request meeting the statutory requirements	

Exhibit 1.2.2-2 (Cont. 34) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
56	IRC 6103(l)(4)	Authority to release returns and return information upon written request to the individuals listed in the Code, in personnel matters or claimant representative matters	<ul style="list-style-type: none"> • Division Commissioners • Chief, Criminal Investigation • Chief, Appeals • Chief, Research and Analytics Officer • Executive Director, Equity, Diversity and Inclusion • Chief, Communications and Liaison • Directors and Chiefs who report directly to a Deputy Commissioner • National Taxpayer Advocate • Associate Chief Counsel • Division Counsel • Counsel to National Taxpayer Advocate 	May not be redelegated below supervisors at least one level above the supervisory level of the underlying matter; Chief Counsel attorneys directly involved in such matters; Labor Relations staff assigned to such matters; Office of Professional Responsibility staff assigned to claimant representative matters; or Return Preparer Office staff assigned to claimant representative matters		Yes

Exhibit 1.2.2-2 (Cont. 35) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
57	IRC 6103(l)(5)	Authority to release information returns to the Social Security Administration, upon written request, for purpose of administration of a return processing program or in accordance with Section 1106(d) of the Social Security Act	<ul style="list-style-type: none"> Division Commissioners 	May not be redelegated	Disclosures are made in accordance with the Combined Annual Wage Reporting Agreement, which is signed by the IRS and Social Security Administration Commissioners	No

Exhibit 1.2.2-2 (Cont. 36) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
58	IRC 6103 (l)(6)(A)(i) and (ii)	Authority to release return information, upon written request, to federal, state or local child support enforcement agencies for purposes of enforcing the provisions of Part D of Title IV of the Social Security Act.	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order). Disclosure is permissible to a contractor pursuant to (l)(6)(B). Disclosure is limited to collecting child support obligations and locating individuals owing such obligations pursuant to (l)(6)(C).	Yes

Exhibit 1.2.2-2 (Cont. 37) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
59	IRC 6103(l)(7)(B)	Authority to release unearned income from the Information Returns Master File to federal, state, and local agencies, upon written request, for purposes of the administration of the programs specified in the Code.	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	This authority may be redelegated to a level no lower than supervisory manager.	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order). This authority is granted to the Commissioner of Social Security in accordance with (l)(7)(A). Disclosure is restricted to determining eligibility for or the correct amount of benefits in accordance with (l)(7)(C).	No
60	IRC 6103(l)(8)	Authority to release certain return information by Social Security Administration, upon written request, to federal, state and local child support enforcement agencies	<ul style="list-style-type: none"> Commissioner of Social Security Administration 	The Commissioner of Social Security Administration may issue additional directives, delegations, or regulations as the Commissioner deems appropriate	This authority is granted to the Commissioner of Social Security who is authorized to administer such disclosures.	No

Exhibit 1.2.2-2 (Cont. 38) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
61	IRC 6103(l)(9)	Authority to release the name and address of any person qualified to produce alcohol for fuel use under section 5181 to any state agency charged under the laws of such state with responsibility for administration of state alcohol laws	<ul style="list-style-type: none"> Secretary of the Treasury 	The Alcohol and Tobacco Tax and Trade Bureau (TTB)	This authority is granted to the TTB who is authorized to administer such disclosures. Disclosure limited to the provisions of 51 USC 5181.	No
62	IRC 6103(l)(10)	Authority to release return information, upon written request, to federal and state agencies seeking IRC 6402 [offset] reductions	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Commissioner, Wage and Investment 	This authority may be redelegated to a level no lower than supervisory manager.	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order). Disclosures are made from the Debtor Master File. (l)(10)(B) lists restrictions on the use of disclosed information.	No

Exhibit 1.2.2-2 (Cont. 39) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
63	IRC 6103(l)(11)	Authority to release return information upon written request, to the Office of Personnel Management for purposes of carrying out Federal Employees' Retirement System	<ul style="list-style-type: none"> Commissioner of Social Security Administration 	The Commissioner of Social Security Administration may issue additional directives, delegations, or regulations as the Commissioner deems appropriate	This authority is granted to the Commissioner of Social Security who is authorized to administer such disclosures. (l)(11)(B) lists restrictions on disclosure.	No

Exhibit 1.2.2-2 (Cont. 40) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
64	IRC 6103(l)(12)	Authority to release taxpayer information to the Social Security Administration, upon written request, for the purpose of verification of employment status	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	This authority may be redelegated to a level no lower than supervisory manager.	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order). (l)(12)(B) allows SSA to release specific return information upon written request to the Administrator of the Centers of Medicare and Medicaid Services. (l)(2)(C) specifies disclosures made by CMS.	No
65	IRC 6103(l)(13)	Authority to release return information to the Department of Education, upon written request, to administer the federal student aid programs under the Higher Education Act of 1965	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order)	Yes

Exhibit 1.2.2-2 (Cont. 41) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
66	IRC 6103(l)(14)	Authority to release return information to the Department of Treasury upon written request from the United States Customs and Border Protection with respect to taxes imposed by IRC chapters 1 and 6 26 CFR § 301.6103(l)(14)-1 - Disclosure of return information to United States Customs Service.	<ul style="list-style-type: none"> • Commissioner, Large Business and International • Deputy Commissioner Large Business and International • Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated below Large Business and International supervisors		No

Exhibit 1.2.2-2 (Cont. 42) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
67	IRC 6103(l)(15)	Authority to release returns filed under section 6050I to officers and employees of any federal agency; any agency of a state or local government, or any government agency of a foreign country, upon written request	<ul style="list-style-type: none"> Special Agents in Charge, Criminal Investigation 	May not be redelegated	Disclosure shall be made on the same basis and subject to the same conditions applicable to disclosures of reports filed under 31 USC 5313, except that no disclosure under this paragraph shall be made for purposes of the administration of any tax law.	No

Exhibit 1.2.2-2 (Cont. 43) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
68	IRC 6103(l)(16)	Authority to release certain return information, upon written request, for purposes of administering the District of Columbia Retirement Protection Act of 1997	<ul style="list-style-type: none"> Commissioner of Social Security Administration 	The Commissioner of Social Security Administration may issue additional directives, delegations, or regulations as the Commissioner deems appropriate	This authority is granted to the Commissioner of Social Security who is authorized to administer such disclosures. To the extent information is not available from the SSA, the Secretary may prescribe authority to disclose.	No
69	IRC 6103(l)(17)	Authority to release returns and return information to the National Archives and Records Administration, upon written request, from the Archivist, to the extent necessary for officers and employees' appraisal of records for destruction or retention	<ul style="list-style-type: none"> IRS Records Officer, Privacy, Governmental Liaison and Disclosure, Records and Information Management 	May not be redelegated		No

Exhibit 1.2.2-2 (Cont. 44) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
70	IRC 6103(l)(18)	Authority to release return information to health insurance providers for to carry out the program established by section 7527 (relating to advance payment of credit for health insurance cost of eligible individuals)	<ul style="list-style-type: none"> Commissioner, Wage and Investment Director, Governmental Liaison, Disclosure and Safeguards Directors, Return Integrity and Compliance Services, Wage and Investment Supervisors and employees of the Health Coverage Tax Credit Customer Service Operations Center, Wage and Investment, to the extent necessary to perform their official duties 	May not be redelegated		No

Exhibit 1.2.2-2 (Cont. 45) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
71	IRC 6103(l)(19)	Authority to release return information to the Department of Health and Human Services (HHS), upon written request, from the Secretary of HHS, for purposes of providing transitional assistance under medicare discount card program in administering the Social Security Act	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order). (l)(19)(C) restricts the use of return information only for the purposes of determining the eligibility for and administering transitional assistance under section 1860D-31 of the Social Security Act	No
72	IRC 6103(l)(20)	Authority to release return information to the Social Security Administration, upon written request, to carry out Medicare Part B premium subsidy adjustment and Part D base beneficiary premium increase	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order). (l)(20)(B) restricts use of the disclosed information.	Yes

Exhibit 1.2.2-2 (Cont. 46) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
73	IRC 6103(l)(21)	Authority to release return information to the Department of Health and Human Services, upon written request, for purposes of determining eligibility for certain health programs	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	(l)(21)(C) restricts use of disclosed information.	No
74	IRC 6103(l)(22)	Authority to release return information to the Department of Health and Human Services, upon written request, for purposes of enhancing Medicare program integrity	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	(l)(22)(B) restricts use of disclosed information.	No
75	IRC 6103(m)(1)	Authority to release taxpayer identity information for publication of undelivered refund check information	<ul style="list-style-type: none"> Chief, Communications and Liaison Supervisory Public Affairs Specialists Managers, Media Relations Media Relations Specialists 	May not be redelegated		No

Exhibit 1.2.2-2 (Cont. 47) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
76	IRC 6103(m)(2)	Authority to release taxpayer addresses, upon written request, for federal agencies, or their contractors', use in collecting a federal debt under specified Title 31 sections	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Director, Martinsburg Computing Center 	May not be redelegated	Director, Governmental Liaison, Disclosure and Safeguards or Director, Martinsburg Computing Center must authorize any contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order) relating to volume disclosures under this provision.	No
77	IRC 6103(m)(3)	Authority to release taxpayer addresses to National Institute for Occupational Safety and Health, upon written request, to locate and notify persons of occupational hazards	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Director, Martinsburg Computing Center 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).	No

Exhibit 1.2.2-2 (Cont. 48) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
78	IRC 6103(m)(4)	Authority to release taxpayer addresses to the Department of Education, or their contractors, upon written request, to locate and collect overpayment of grant or default on student loan	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Director, Martinsburg Computing Center 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).	No
79	IRC 6103(m)(5)	Authority to release taxpayer addresses to the Department of Health and Human Services, or their contractors, upon written request, for use in locating such taxpayers for purposes of collecting student loans	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Director, Martinsburg Computing Center 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).	No
80	IRC 6103(m)(6)	Authority to release taxpayer addresses, upon written request, made pursuant to section 1141 of the Social Security Act, to the Blood Donor Locator Services in the Department of Health and Human Services	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Director, Martinsburg Computing Center 	May not be redelegated	(m)(6)(B) restricts disclosure to locating donors who have or may have the virus for Acquired Immune Deficiency Syndrome.	No

Exhibit 1.2.2-2 (Cont. 49) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
81	IRC 6103(m)(7)	Authority to release taxpayer addresses to the Social Security Administration or their contractors, upon written request, for use in mailing annual account statements pursuant to Section 1143(c) of the Social Security Act	<ul style="list-style-type: none"> Director, Governmental Liaison, Disclosure and Safeguards Director, Martinsburg Computing Center 	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).	No
82	IRC 6103(n)	1. Authority to release return and return information pursuant to an IRC 6103(n) contract	<ul style="list-style-type: none"> IRS and Chief Counsel employees possessing procurement authority 	May not be redelegated		No
83	IRC 6103(n)	2. Authority to authorize disclosure by an IRC 6103(n) contractor to a subcontractor under Treasury Regulation 301.6103(n)-1(a)(2)(ii)	<ul style="list-style-type: none"> IRS and Chief Counsel employees possessing procurement authority IRS and Chief Counsel employees approving testimony (see Delegation Order 11-2 Authorization Tables) 	May not be redelegated		No

Exhibit 1.2.2-2 (Cont. 50) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
84	IRC 6103(n)	3. Authority to release return information to a whistleblower or his/her representative under an IRC 6103(n) contract to the extent necessary in performance of the contract pursuant to Treasury Regulation 301.6103(n)-2(b)(1)	<ul style="list-style-type: none"> IRS and Chief Counsel employees possessing procurement authority 	May not be redelegated	Requires coordination and contract approval by the Whistleblower Office prior to release of tax information.	No
85	IRC 6103(n)	4. Authority to release the status of a whistleblower claim, upon written request, to the whistleblower and/or his/her representative under IRC 6103(n) pursuant to Treasury Regulation 301.6103(n)-2(b)(3)	<ul style="list-style-type: none"> Director, Whistleblower Office Program Manager, Case Development and Oversight, Whistleblower Office 	May not be redelegated		No
86	IRC 6103(o)(1)	Authority to release for inspection or disclose returns and return information to federal agencies, upon written request, relating to taxes imposed under subtitle E (relating to taxes on Alcohol, Tobacco and Firearms)	<ul style="list-style-type: none"> Associate Director, Disclosure Area Managers, Disclosure East and West 	May not be redelegated		Yes

Exhibit 1.2.2-2 (Cont. 51) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Reference Chart

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
87	IRC 6103(o)(2)	Authority to release for inspection or disclose returns and return information with respect to taxes imposed by Chapter 35 (relating to taxes on wagering)	<ul style="list-style-type: none"> Director, Small Business/Self Employed, Specialty Programs Program Managers, Small Business/Self Employed, Specialty Programs Small Business/Self Employed, Specialty Programs/ Excise Tax Group Managers 	May not be redelegated	Only disclosures to persons and for purposes as authorized by IRC 4424.	Yes
88	IRC 6103(o)(3)	Authority to release for inspection or disclose, returns and return information with respect to taxes imposed by section 4481 to officers and employees of United States Customs and Border Protection of the Department of Homeland Security	<ul style="list-style-type: none"> Director, Small Business/Self Employed, Specialty Programs Program Managers, Small Business/Self Employed, Specialty Programs Small Business/Self Employed, Specialty Programs/ Excise Tax Group Managers 	May not be redelegated		Yes

Exhibit 1.2.2-2 (Cont. 52) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Reference Chart**

Line	Authority	Subject Matter	Delegated To	Redelegation May Be Made To	Comments	Acct Required Yes / No
89	IRC 6103(p)(2)(B)	Authorize an authorized recipient to make disclosure of return and return information to another authorized recipient on behalf of IRS	<ul style="list-style-type: none"> Chief Privacy Officer, Privacy, Governmental Liaison, and Disclosure Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated		No
90	IRC 6103(p)(7)	Authority to suspend or terminate disclosure based upon a failure to satisfy safeguard requirements as prescribed in relevant regulations	<ul style="list-style-type: none"> Chief Privacy Officer, Privacy, Governmental Liaison, and Disclosure Director, Governmental Liaison, Disclosure and Safeguards 	May not be redelegated	Appeals are at the Commissioner /Deputy Commissioner level.	No
91	IRC 6104(c)	Authority to release information to certain state officials with respect to charitable organizations	<ul style="list-style-type: none"> Director, Exempt Organizations, Tax Exempt/ Government Entities 	May not be redelegated	Prescribed by written agreement signed by delegated official.	Yes
92	IRC 6105	Authority to release tax convention information	<ul style="list-style-type: none"> See Delegation Order 4-12 (or successor order) 	See Delegation Order 4-12 (or successor order)	See Delegation Order 4-12 (or successor order)	No
93	26 CFR 301.9000-1	Authorize testimony and production of IRS records or information	<ul style="list-style-type: none"> See Delegation Order 11-2 Authorization Tables 	May not be redelegated	See Delegation Order 11-2 Authorization Tables.	No

Exhibit 1.2.2-3 (12-08-2022)

Delegation Order 11-2 (Rev. 4), Authorization Tables 1-8

Table 1

No testimony authorization is required in a U.S. Tax Court case when testimony or production of records is requested on behalf of the Commissioner†

Prepared By...	For Organization...	Authorized/Denied By...
Chief Counsel attorney	Small Business/Self-Employed	Area Counsel*
Chief Counsel attorney	Large Business and International	Area Counsel
Chief Counsel attorney	Wage and Investment	Area Counsel*
Chief Counsel attorney	Tax Exempt/Government Entities	Area Counsel
Chief Counsel attorney	Headquarters	Associate Chief Counsel
Chief Counsel attorney	General Legal Services	Associate Chief Counsel

Note: † Includes whistleblower proceedings in Tax Court pursuant to IRC 7623(b). IRC 7602(f) and underlying regulations contain IRS contractor limitations. Final regulations are effective as of September 7, 2021, and per 301.7602-1(d) are applicable to examinations begun or administrative summonses served by the IRS on or after August 6, 2020. *Matters involving taxpayers falling under the jurisdiction of the Office of Division Counsel (Wage and Investment) are coordinated by area Small Business/Self-Employed offices.

Table 2

- Referred IRS Tax/Privacy Act/Freedom of Information Act Judicial Proceeding (Non-Tax Court) IRS/Government (on behalf of IRS*) is a Party and is Represented by Department of Justice Tax Division or U.S. Attorney †
- U.S. District Court Refund, Collection, and Summons Litigation (Small Business/Self-Employed, Large Business and International, Wage and Investment, Tax Exempt/Government Entities)
- U.S. Bankruptcy Court Litigation (Small Business/Self-Employed)
- U.S. Court of Federal Claims (Small Business/Self-Employed, Large Business and International, Wage and Investment, Tax Exempt/Government Entities)
- State Court Collection Litigation (Small Business/Self-Employed, Large Business and International, Wage and Investment, Tax Exempt/Government Entities)
- U.S. District Court Criminal Tax Prosecution (Chief Counsel Criminal Tax)
- U.S. District Court Disclosure, Privacy Act, and Freedom of Information Act actions (Chief Counsel Procedure and Administration)

No testimony authorization is required when testimony or production of records is requested on behalf of the Government

Prepared By...	For Organization...	Authorized/Denied By...
Chief Counsel attorney	Small Business/Self- Employed	Area Counsel**
Chief Counsel attorney	Large Business and International	Area Counsel
Chief Counsel attorney	Wage and Investment	Area Counsel**

Exhibit 1.2.2-3 (Cont. 1) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Authorization Tables 1-8**

Prepared By...	For Organization...	Authorized/Denied By...
Chief Counsel attorney	Tax Exempt/Government Entities	Area Counsel
Chief Counsel attorney	Chief Counsel Criminal Tax	Area Counsel
Chief Counsel attorney	Headquarters	Associate Chief Counsel

Note: * Treasury Inspector General for Tax Administration prosecutions/cases are not IRS cases. See Tables 4 and 5 for authorizations for Service personnel/contractors for such requests.

** Matters involving taxpayers falling under the jurisdiction of the Office of Division Counsel (Wage and Investment) are coordinated by area Small Business/Self-Employed offices.

† Referrals to Department of Justice based on the investigatory authority granted to the Commissioner under Treasury Directives 15-42 (Money Laundering), 15-43 (Reviews for Compliance with Economic Sanctions Programs), 31 CFR Chapter X 1010.810(b)(8) (Enforcement), Treasury Order 180-01 and 31 CFR Chapter X 1010.810(g) (Report of Foreign Bank and Financial Accounts (FBAR) Enforcement) fall under this Authorization Table.

Table 3

- IRS Matters (General Legal Services) Judicial and Administrative Proceedings IRS/Government (on behalf of IRS) is a Party
 - Personnel, Labor Relations (Worker's Compensation, Unemployment Compensation, Equal Employment Opportunity) Procurement, Bivens, Federal Tort Claims Act, Matters Related to Informant Claims†
- No testimony authorization is required when testimony or production of records is requested on behalf of the Government.
- No testimony authorization is required when testimony or production of records is requested:
- under the rules of the relevant judicial (or quasi-judicial administrative) forum;
 - by a party to a proceeding
 - a. in which the Service is also a party (whether such party is aligned with or adverse to the Government) or
 - b. where the Government is defending a Service employee sued in his/her individual capacity; provided the Associate Chief Counsel (General Legal Services) or an attorney acting under that official's authority and representing the Service (if before a quasi-judicial administrative forum) has actual knowledge of the request; either
 - c. no objection or motion for protective order is made by the Government with respect to the testimony or document being requested or
 - d. such motion has been made and overruled and no appeal has been, or is likely to be filed concerning the disposition on such motion; and
 - by a General Legal Services attorney who so advises the witness either orally or in writing.

Exhibit 1.2.2-3 (Cont. 2) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Authorization Tables 1-8

Prepared By...	Authorized/Denied By...
General Legal Services	Deputy Associate Chief Counsel (General Legal Services); Area Counsel (General Legal Services) with concurrence of Associate Chief Counsel (General Legal Services) or Deputy Associate Chief Counsel (General Legal Services)

Note: † Testimony authorizations for Matters Related to Informant Claims pursuant to IRC 7623(a) are governed by Authorization Table 3. For whistleblower actions pursuant to IRC 7623(b), see Authorization Table 1.

Table 4
<p>IRS Matters</p> <p>IRS Matters Judicial and Administrative Proceedings IRS/Government (on behalf of IRS) is NOT a Party Testimony or the Production of Records is sought from Any Employee, Any Function, who is assigned to Headquarters</p>

Prepared By...	Reviewed By...	Authorized/Denied By...
Field Disclosure Tax Law Specialist	Office of Associate Chief Counsel (Procedure and Administration)	Area Managers, Disclosure East and West

Table 5
<p>Non-IRS Matters</p> <p>Judicial and Administrative Proceedings IRS/Government (on behalf of IRS) is NOT a Party Testimony or the Production of Records is sought from Any Employee, Any Function, who is not assigned to Headquarters</p>

Prepared By...	Reviewed by...	Authorized/Denied By...
Disclosure Manager	Liaison Area Counsel servicing the Disclosure Manager's geographical location (See IRM 11.3.35.7(4))	Deputy Associate Directors, Disclosure East and West

Exhibit 1.2.2-3 (Cont. 3) (12-08-2022)**Delegation Order 11-2 (Rev. 4), Authorization Tables 1-8****Table 6**

Non-IRS Matter
 Involving Testimony or the Production of Title 31, Bank Secrecy Act Information Judicial and Administrative Proceedings Federal/State/Local Government is Party
 Expert testimony is sought by a government party from an IRS employee relative to records contained in Small Business/Self-Employed or Criminal Investigation Title 31 examination or investigation files†. Disclosures must conform to Bank Secrecy Act Re-Dissemination Guidelines or other official procedures.

Prepared By...	Reviewed By...	Authorized/Denied By...
Field Disclosure Tax Law Specialist Coordination with Small Business/Self-Employed or Criminal Investigation as appropriate	Office of Associate Chief Counsel, (Procedure and Administration)	Area Managers, Disclosure East and West

Note: † Requests for certified copies of the reports required to be filed under the Bank Secrecy Act are handled by FinCEN.

† Table 2 controls if testimony is requested in a case referred by IRS to Department of Justice pursuant to Treasury Directive 15-42 (money laundering) and 31 CFR Chapter X 1010.810(g) (Report of Foreign Bank and Financial Accounts (FBAR) enforcement)

Table 7

Any Matter Involving Requests by Congress, including Committees, where the Production of Records is Sought From Any Employee, Any Function, in IRS or Chief Counsel

Prepared By...	Reviewed By...	Authorized/Denied By...
Staff designated directly by the Director, Legislative Affairs	Office of Associate Chief Counsel (Procedure and Administration) Note: The authority to authorize interviews (but not testimony) of IRS employees may be delegated to the Director, Legislative Affairs	Deputy Commissioner for Services and Enforcement or Deputy Commissioner for Operations Support for requests by Congressional committees involving matters under their jurisdiction

Exhibit 1.2.2-3 (Cont. 4) (12-08-2022)

Delegation Order 11-2 (Rev. 4), Authorization Tables 1-8

Table 8		
Privileges		
Privilege	Who Asserts	Who May Waive
Attorney-Client	Trial Attorney	Trial attorney, after appropriate coordination with the client
Attorney Work Product	Trial Attorney	Trial Attorney
Government Privileges, including the deliberative process, informant, and investigatory files privileges	Trial Attorney	Trial attorney, after appropriate coordination with the client †
State Secret	Commissioner	

Note: † See Delegation Order 30-4 (or successor order) for certain courts in which the claim of the deliberative process privilege requires assertion of the privilege by the Deputy Associate Chief Counsel (Procedure and Administration)

Exhibit 1.2.2-4 (10-24-2019)**Delegation Order 30-9 (New), Authority to Withhold Cases from Appeals****Authority to Withhold Cases from Appeals**

Authority: To withhold from Appeals cases docketed in Tax Court, which are under the jurisdiction of the Office of Chief Counsel.

Delegated to: the Chief Counsel.

Redelegation: This authority may be redelegated to Division Counsel (Small Business/Self-Employed), Division Counsel (Large Business and International), and Division Counsel (Tax Exempt and Government Entities).

Authority: To deny a taxpayer's request for referral to Appeals, and to provide written notice to a taxpayer of the facts involved, the basis for the decision to deny the taxpayer's request, an explanation of how the basis for the decision applies to the facts, and the procedures for the taxpayer to protest the decision.

Delegated to: the Chief Counsel.

Redelegation: This authority may be redelegated to Division Counsel (Small Business/Self-Employed), Division Counsel (Large Business and International), and Division Counsel (Tax Exempt and Government Entities).

Authority: To receive, review, and decide a taxpayer's protest of the decision to deny a request for referral to Appeals.

Delegated to: the Chief Counsel.

Sources of Authority: IRC. 7803(b)(2)(D); IRC. 7803(e)(5), and Treasury Order 150-10.

To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

Signed: Charles P. Rettig, Commissioner of Internal Revenue