Department of the Treasury	Internal Revenue Service	Office of Chief Counsel	**Notice**

CC-2014-010

September 22, 2014

Subject:	Change in Delegation Authority for Appointment of Receiver	**Cancel Date**:	Upon incorporation into CCDM

This is a notice regarding a change in the delegation of authority for appointment of a receiver. On August 13, 2014, the Chief Counsel delegated to Division Counsel (Small Business/Self-Employed) his authority under I.R.C. § 7403(d) and Treas. Reg. § 301.7403-1(a) to provide certification in a civil action in a United States district court to enforce a federal tax lien that it is in the public interest for the court to appoint a receiver with all the powers of a receiver in equity. This authority may not be redelegated.

The effect of this delegation is to redelegate the authority previously retained by the Associate Chief Counsel (Procedure & Administration). As of August 13, 2014, suit letters seeking appointment of a general receiver no longer require pre-review by Procedure & Administration. Instead, such suit letters must be reviewed by Division Counsel (Small Business/Self-Employed) before they are sent to the Department of Justice. In addition, Certificates for Appointment of Receiver will now be signed on the behalf of the Chief Counsel by Division Counsel (Small Business/Self-Employed), rather than by Procedure & Administration.

Numerous CCDM provisions will be revised in accordance with this redelegation, including: 34.4.1.8.4(3); 34.6.2.2.1(3) and (4); Exhibit 34.12.1-20; and the identical lists of issues requiring Associate Office review in Exhibits 31.1.1-1 and 35.11.1-1. Contact Procedure & Administration Branch 3, at (202) 317-3600, or Branch 4, at (202) 317-6832, with any questions regarding this Notice.

/s/
Drita A. Tonuzi
Associate Chief Counsel
(Procedure & Administration)

Distribute to:		Tax Litigation staff		Tax Litigation staff & Support personnel
	X	All Personnel	X	Electronic Reading Room
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