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

CC-2018-007

July 3, 2018

Subject:	Delegation of Authority to Hear and Decide Disciplinary Appeals Under Circular 230	**Cancel Date**:	Effective until further notice

Purpose

This is a notice regarding the delegation of the authority to hear and decide appeals to the Secretary of the Treasury of the decision of the Administrative Law Judge in disciplinary cases under Treasury Department Circular No. 230. By this notice, I delegate this authority to Kirk M. Paxson, Appellate Authority, as set forth below.

Delegation of Authority

Under the authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in me as the Acting Chief Counsel for the Internal Revenue Service, I hereby delegate to Kirk M. Paxson, Appellate Authority, the authority to decide disciplinary appeals to the Secretary of the Treasury filed under 31 C.F.R. Part 10 (reprinted in Treasury Department Circular No. 230). This authority to decide disciplinary appeals includes all powers of the Administrative Law Judge, except that the decision of the Administrative Law Judge may not be reversed unless that decision is clearly erroneous in light of the evidence in the record and applicable law. This includes the authority to make findings of fact regarding unresolved issues necessary to the decision if there are sufficient facts in the record for such findings to be made. Consistent with 31 C.F.R. § 10.78, the case may be remanded to the Administrative Law Judge to elicit additional testimony or evidence when the record on appeal raises unresolved issues necessary to the decision and the unresolved issues require additional testimony or evidence. Issues that are matters of law will be reviewed de novo.

This delegation does not include the authority to decide appeals to the Secretary of the Treasury of decisions on enrollment under Treasury Department Circular No. 230.

This authority may not be redelegated.

All prior delegations of this authority are superseded.

/s/
William M. Paul
Acting Chief Counsel
Internal Revenue Service

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