

1.2.52.16 (07-16-2012)
Delegation Order 25-15

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