

**Delegation Order 25-16 (Rev. 1)**  
**Effective Date: September 3, 2014**

(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 conduct, discipline and fitness to practice before the Internal Revenue Service (IRS) under 31 CFR Subtitle A, Part 10 (Circular 230), unless otherwise delegated.

This authority includes but is not limited to:

- a. Receiving and processing referrals regarding allegations of misconduct under Circular 230; initiating all disciplinary proceedings against individuals or entities relating to allegations or findings of misconduct consistent with the applicable disciplinary rules under Circular 230;
- b. Making final determinations on practitioner eligibility and suitability appeals; imposing and releasing expedited suspensions under section 10.82 of Circular 230; recommending, imposing, and enforcing all sanctions for violations under Circular 230 and accepting consents to be sanctioned under the same;
- c. Making determinations on whether to appeal Administrative Law Judge preliminary decisions and orders in Circular 230 proceedings; issuing special orders as proper and necessary under Circular 230 and reviewing and determining petitions seeking reinstatement to practice.
- d. Receiving and processing referrals regarding allegations of misconduct under Revenue Procedure 81-38, 1981-2 C.B. 592 and the limited practice provisions of Revenue Procedure 2014-42, 2014-29 I.R.B. 192, or successor guidance.
- e. Making final determinations that a return preparer who is not otherwise a practitioner under Circular 230 is prohibited from engaging in limited practice before the Internal Revenue Service based upon the preparation and/or signing of returns. This authority includes the authority to prohibit return preparers from engaging in limited practice under Revenue Procedure 81-38 and Revenue Procedure 2014-42.

**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 Subtitle A, 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.
- (7) **Approved:** John A. Koskinen, Commissioner of Internal Revenue