



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

**Delegation Order 25-18 (Rev. 1)**

**Effective Date:** October 14, 2014

**1. Authority to Authorize Students at Low Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice before the Internal Revenue Service (IRS).**

- 2. Authority:** To issue special appearance authorizations under section 10.7(d) of Circular 230 to students at LITCs or STCPs who work under the direct supervision of an individual authorized to practice before the IRS. An LITC is an organization receiving a federal grant pursuant to IRC § 7526 in which students represent low income taxpayers in controversies with the IRS. An STCP is a clinical program staffed by students who represent taxpayers before the IRS, but an STCP does not receive a federal grant from the IRS. This authority will expire, unless explicitly reissued, five years from the effective date.

**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 (or successor order).

- 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.** To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

John A. Koskinen,  
Commissioner

10/14/14  
Date