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From: [REDACTED]

Sent: Monday, December 30, 2019 8:44:18 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: who can approve a request for a return to be made by an agent when there are no longer district directors?

Thanks for your patience while several of my Counsel colleagues and I took a closer look at this.

Delegation Order 1-23, IRM 1.2.2.2.20 allows any action previously delegated to a district director by Treasury Regulation to now be performed by Assistant Deputy Commissioners, Division Commissioners; Chiefs; and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field. Because Treas. Reg. § 1.6012-1(a)(5) delegated authority to district directors to approve requests to allow a return to be made by an agent, it is covered by Delegation Order 1-23. Therefore, an Assistant Deputy Commissioner, Division Commissioner; Chief; or Director, Submission Processing Field, Compliance Services Field, and Accounts Management Field (or any person who this authority has been re-delegated to per Delegation Order 1-23 paragraph (9)) may now approve such requests. For your convenience, I am copying Delegation Order 1-23 below.

If you have any further questions, please let me know. Note, however, that I will be out of the office beginning tomorrow for the remainder of the week, with somewhat limited email access.

1.2.2.2.20
(11-08-2000)

**Delegation Order 1-23
(formerly DO-193, Rev.
6), Authorization to
Perform Functions of
the Commissioner**

- (1) **Authorization to Perform Functions of the Commissioner**
- (2) **Authority:** To perform any function the Commissioner is authorized to perform.
- (3) **Delegated to:** Deputy Commissioner.
- (4) **Authority:** To perform those functions the Commissioner is authorized to perform which arise out of, relate to, or concern the respective activities or functions administered by the delegated officials. Each of these officials will exercise this authority in his or her own capacity and under his or her own title

and is responsible for referring matters to the Commissioner for action when appropriate.

(5) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners and Chiefs.

(6) **Redelegation:** The authority in this order may not be redelegated.

(7) **Authority:** To take actions previously delegated to District Directors, Regional Commissioners, Directors of Service Centers, and Assistant Commissioners by Treasury Regulations, Treasury Decisions, or Revenue Procedures for matters under their jurisdiction or cases under their responsibility; and to delegate same to officers and persons under their supervision, except where prohibited by law or where inconsistent with delegations reprinted in IRM 1.2, Section 2.

(8) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners; Chiefs; and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field.

(9) **Redelegation:** The officials identified in paragraph 8 may redelegate the authority provided in paragraph 7 as to matters under their jurisdiction and cases under their responsibility.

(10) **Source of Authority:** Treasury Order No. 150-10; Treas. Reg. 301.7701-9; IRC § 7701(a) .

(11) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 193 (Rev. 5), effective August 29, 1996 (as amended November 24, 1999).

(12) Signed: Charles O. Rossotti, Commissioner of Internal Revenue