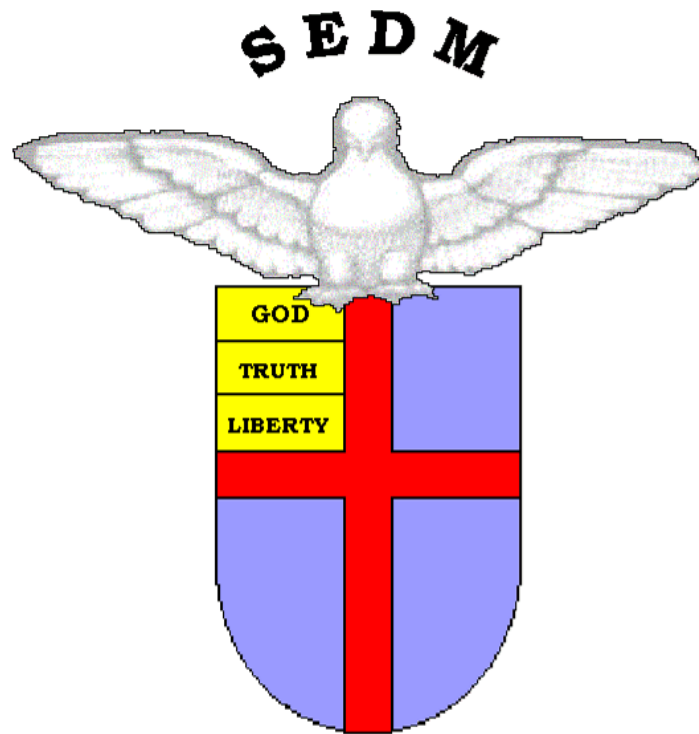


# **Handbook of Delegation Orders**

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**Delegation Order****Order No. 4 (Rev. 17)**

Effective date: 5-12-86

**Authority to Issue Summonses, to Administer Oaths and Certify, and to Perform Other Functions**

1(a). The authorities granted to the Commissioner of Internal Revenue by 26 CFR 301.7602-1(b), 301.7603-1, 301.7604-1 and 301.7605-1(a) and the authorities contained in Section 7609 of the Internal Revenue Code of 1954 and vested in the Commissioner of Internal Revenue Service by Treasury Department Order No. 150-37 to issue summonses; to set the time and place for appearance; to serve summonses; to take testimony under oath of the person summoned; to receive and examine books, papers, records or other data produced in compliance with the summons; to enforce summonses; to apply for court orders approving the service of John Doe Summonses issued under Section 7609(f) of the Internal Revenue Code; to apply for court orders suspending the notice requirements in the case of summonses issued under Section 7609(g) of the Internal Revenue Code; and under Section 7609(i)(2) of the Internal Revenue Code; may, when requested, certify to third-party recordkeepers that no action to quash has been timely initiated or that the taxpayer has consented to the examination of the records summonsed, are delegated to the officers and employees of the Internal Revenue Service specified in paragraphs 1(b), 1(c), and 1(d) of this Order and subject to the limitations stated in paragraphs 1(b), 1(c), 1(d), 5, and 6 of this Order.

1(b) The authorities to issue summonses and to perform the other functions related thereto specified in paragraph 1(a) of this Order, are delegated to all District Directors and the following officers and employees, provided that the authority to issue a summons in which the proper name or names of the taxpayer or taxpayers is not identified because unknown or unidentifiable (hereinafter called a "John Doe" summons) may be exercised only by said officers and employees.

(1) Inspection: Assistant Commissioner and Director, Internal Security Division.

(2) International: Assistant and Deputy Assistant Commissioner and Directors, Offices of Compliance and Foreign Programs.

(3) District Criminal Investigation: Chief of Division, except this authority in streamlined districts is limited to the District Director.

(4) District Collection Activity: Chief of Division, except this authority in streamlined districts is limited to the District Director.

(5) District Examination: Chief of Division, except this authority in streamlined districts is limited to the District Director.

(6) District Employee Plans and Exempt Organizations: Chief of Division.

1(c) The authorities to issue summonses except "John Doe" summonses, and to perform other functions related thereto specified in paragraph 1(a) of this Order, are delegated to the following officers and employees:

(1) Inspection: Regional Inspectors and Assistant Regional Inspectors (Internal Security) and Chief, Investigations Branch.

(2) Assistant Commissioner (International): Criminal Investigation Chief of Branch, Group Managers and Special Agents; Collection Chief of Branch and Group Managers; and Examination Chief of Branch, Case Managers and Group Managers.

(3) District Criminal Investigation: Assistant Chief of Division; Chiefs of Branches; Group Managers; and Special Agents.

(4) District Collection Activity: Assistant Chief of Division; Chiefs of Collection Section; Chiefs of Field Branches; Chiefs, Special Procedures Staffs; and Group Managers.

(5) District Examination: Chiefs of Branches, Case Managers, Group Managers and, in streamlined districts Chiefs, Examination Section.

(6) District Employee Plans and Exempt Organizations: Group Managers.

1(d) The authority to issue summonses except "John Doe" summonses and to perform the other functions related thereto specified in paragraph 1(a) of this Order is delegated to the following officers and employees except that in the instance of a summons to a third party witness, the issuing officer's case manager, group manager, or any supervisory official above that level, has in advance personally authorized the issuance of the summons. Such authorization shall be manifested by the signature of the authorizing officer on the face of the original and all copies of the summons or by a



statement on the face of the original and all copies of the summons, signed by the issuing officer, that he/she had prior authorization to issue said summons and stating the name and title of the authorizing official and the date of authorization.

(1) Assistant Commissioner (International): Internal Revenue Agents; Attorneys, Estate Tax; Estate Tax Examiners; Revenue Service and Assistant Revenue Service Representatives; Tax Auditors; and Revenue Officers, GS-9 and above.

(2) District Collection: Revenue Officers, GS-9 and above.

(3) District Examination: Internal Revenue Agents; Tax Auditors; Attorneys, Estate Tax; and Estate Tax Examiners.

(4) District Employee Plans and Exempt Organizations: Internal Revenue Agents; Tax Law Specialists; and Tax Auditors.

(e) Each of the officers and employees referred to in paragraphs 1(b), 1(c), and 1(d) of this Order may serve a summons whether it is issued by him/her or another official.

(f) Revenue Representatives, GS-5 and above, aides of Revenue Officers, GS-5 and above, and Revenue Officers, who are assigned to the district Collection activity may serve any summons issued by the officers and employees referred to in paragraphs 1(b), 1(c) and 1(d) of this Order.

(g) Tax Fraud Investigative Aides, GS-5 and above, who are assigned to the district Criminal Investigation activity may serve any summons issued by the officers and employees referred to in Paragraphs 1(b) and 1(c) of this Order.

2. Each of the officers and employees referred to in paragraphs 1(b), 1(c) and 1(d) of this Order authorized to issue summonses, is delegated the authority under 26 CFR 301.7602-1(b) to designate any other officer or employee of the Internal Revenue Service referred to in paragraph 4(b) of this Order, as the individual before whom a person summoned pursuant to Section 7602 of the Internal Revenue Code shall appear. Any such other officer or employee of the Internal Revenue Service when so designated in a summons is authorized to take testimony under oath of the person summoned and to receive and examine books, papers, records or other data produced in compliance with the summons.

3. Internal Security Inspectors are delegated the authority under 26 CFR 301.7603-1 to serve

summonses issued in accordance with this Order by any of the officers and employees of the Inspection Service referred to in paragraphs 1(b)(1) and 1(c)(1) of this Order even though Internal Security Inspectors do not have the authority to issue summonses.

4(a). The authorities granted to the Commissioner of Internal Revenue by 26 CFR 301.7602-1(a), and 301.7605-1(a) to examine books, papers, records or other data, to take testimony under oath and to set the time and place of examination are delegated to the officers and employees of the Internal Revenue Service specified in paragraphs 4(b) and 4(c) of this Order and subject to the limitations stated in paragraphs 4(c) and 6 of this Order.

#### 4(b) General Designations

(1) Inspection: Assistant Commissioner; Director, Internal Security Division; Director, Internal Audit Division; Regional Inspectors; Internal Auditors; Management Auditors; Internal Security Inspectors; Investigators (Internal Security); and Internal Security Assistants.

(2) District Criminal Investigation: Chief and Assistant Chief of Division; Chiefs of Branches; Group Managers; and Special Agents.

(3) International: Assistant and Deputy Assistant Commissioner (International), Directors, Offices of Compliance and Foreign Programs, their Branches; Special Agents; Case Managers; Group Managers, Internal Revenue Agents; Estate Tax Attorneys; Estate Tax Law Clerks; Estate Tax Examiners; Revenue Service and Assistant Revenue Service Representatives; Tax Auditors; and Revenue Officers.

(4) District Collection Activity: Chiefs and Assistant Chiefs of Division; Chiefs of Field Branches; Chiefs, Special Procedures Staffs; Chiefs, Collection Section; Group Managers; Revenue Officers; Revenue Representatives and Office Collection Representatives.

(5) District Examination: Chiefs of Division; Chiefs of Examination Sections; Chiefs of Examination Branches; Case Managers; Group Managers; Internal Revenue Agents; Tax Auditors; Estate Tax Attorneys; Estate Tax Law Clerks; and Estate Tax Examiners.

(6) District Employee Plans and Exempt Organization: Chief of Division; Chief, Examination Branch, Chief, Technical Staff; Group Managers; Internal Revenue Agents; Tax Law Specialists; and Tax Auditors.

(7) Service Center: Chief, Compliance Division; Chief, Examination Branch; Chief, Collection Branch; Chief, Criminal Investigation Branch; Revenue Agents; Tax Auditors; Tax Examiners in the correspondence examination function; and Special Agents.

4(c) District Directors, Service Center Directors, Regional Inspectors, and the Chief of Investigation Branch, Internal Security Division, may redelegate the authority under 4(a) of this Order to student trainees (Revenue Officer), student trainee (Accounting Student Trainee), Audit Accounting Aides, Tax Fraud Investigative Aides, aides or trainees (Internal Auditor) and student trainees (Internal Security Inspector), provided that each student trainee or aide shall exercise said authority only under the appropriate supervision of a Revenue Officer, Tax Auditor, Revenue Agent, Special Agent, Internal Auditor, or Internal Security Inspector, as applicable.

5. Under the authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7622-1, the officers and employees of the Internal Revenue Service referred to in paragraphs 1(b), 1(c), 1(d), and 4(b) and 4(c) of this Order are designated to administer oaths and affirmations and to certify to such papers as may be necessary under the internal revenue laws and regulations except that the authority to certify shall not be construed as applying to those papers or documents the certification of which is authorized by separate order or directive.

(a) Revenue Representatives and Office Collection Representatives referred to in paragraph 4(b)(4) of this Order are not designated to administer oaths or to perform the other functions mentioned in this paragraph, except that Revenue Representatives, GS-5 and above, are authorized to certify the method and manner of service, and the method and manner of giving notice, when performing the functions and duties contained in paragraph 1(f) of this order.

(b) Tax Fraud Investigative Aides, GS-5 and above, referred to in Paragraph 4(c) of this Order are not designated to administer oaths or to perform the other functions mentioned in this paragraph; except that the Tax Fraud Investigative Aides, GS-5 and above, are authorized to certify the method and manner of service, and the method and manner of giving notice, when performing the functions and duties contained in Paragraph 1(g) of this Order.

6. The authority delegated herein may not be redelegated except as provided in paragraph 4(c).

7. Delegation Order No. 4 (Rev. 16), effective December 3, 1984, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 5 (Rev. 12)

Effective date: 1-28-87

#### Emergency Order of Succession and Delegation of Authority

1. By virtue of the authority vested in me by Treasury Department Order No. 129, as revised, the officials in the positions listed below are hereby authorized, in the event of an enemy attack on the United States, and the disability of the Commissioner, his/her absence from the main Treasury Relocation Site, or if there is a vacancy in the office, to succeed to the position of Acting Commissioner in the order listed, and are authorized to perform the functions of Commissioner to insure the continuity of the functions of that office:

- Deputy Commissioner
- Associate Commissioner (Operations)
- Associate Commissioner (Policy and Management)
- Associate Commissioner (Data Processing)
- Assistant Commissioner (Examination)
- Assistant Commissioner (International)
- Assistant Commissioner (Collection)
- Assistant Commissioner (Criminal Investigation)
- Assistant Commissioner (Returns and Information Processing)
- Assistant Commissioner (Planning, Finance and Research)
- Assistant Commissioner (Human Resources Management and Support)
- Assistant Commissioner (Inspection)
- Assistant Commissioner (Employee Plans and Exempt Organization)
- Assistant Commissioner (Computer Services)

2. If none of these officials is available, the first available Regional Commissioner, in the order of appointment as Regional Commissioner, will become Acting Commissioner.

3. If none of the officials listed in Paragraphs 1 and 2 is available, the first available District Director in the order shown on the list on file at each National Office Relocation Site (prepared on the basis of the higher ES grade first, date of promotion to the grade and alphabetical order where grade and promotion dates are identical) will assume the position of Acting Commissioner.

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er until relieved or further instructions are given by proper authority.

4. There is hereby delegated to Regional Commissioners and District Directors, or the officials acting in their stead, in the event of an enemy attack on the United States, all authority vested in the Commissioner of Internal Revenue by law or transfer from the Secretary of the Treasury to insure the continuous performance of Internal Revenue Service functions in their areas of jurisdiction. This delegation of authority will remain in effect until notice is received from proper authority that it has been terminated.

5. The authority delegated in Paragraphs 1, 2 and 3 may not be redelegated.

6. This Order supersedes Delegation Order No. 5 (Rev. 11), issued May 12, 1986.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 8 (Rev. 9)**

Effective date: 5-12-86

#### **Authority to Sign Agreements as to Liability for Personal Holding Company Tax**

1. The authority granted to the Commissioner of Internal Revenue and District Directors by 26 CFR 301.7701-9 and 26 CFR 1.547-2 to enter into agreements relating to liability for personal holding company tax, is hereby delegated to the following officials:

- a. Chief Counsel
- b. Associate Chief Counsel (International)
- c. Regional Counsel
- d. Regional Directors of Appeals
- e. Chiefs, Appeals Offices
- f. Associate Chiefs, Appeals Offices
- g. Deputy Assistant Commissioner (International)
- h. Assistant District Directors; and
- i. Chiefs of District Examination Divisions in other than streamlined districts

2. This authority may be redelegated only by the Deputy Assistant Commissioner (International) and District Directors who may redelegate to the Chief of Review Staff; and to Revenue Agents (Reviewers) not lower than GS-11. In streamlined districts this authority may be redelegated only by the District Director who may redelegate not lower than to GS-11 Revenue Agents.

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3. This Order supersedes Delegation Order No. 9 (Rev. 8), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 9 (Rev. 7)**

Effective date: 3-21-82

#### **Use of Government Owned or Leased Automobiles Between Home and Work**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 101-1, I hereby delegate authority to designate employees authorized to use government owned or leased automobiles for transportation between their domiciles and places of employment, in accordance with the provisions of 31 U.S.C. 638a, to:

Deputy Commissioner  
Chief Counsel  
Assistant Commissioners  
Regional Commissioners  
Regional Counsel  
District Directors  
Regional Inspectors

The authority delegated herein may not be redelegated.

This order supersedes Delegation Order No. 9 (Rev. 6), issued February 13, 1981.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 11 (Rev. 16)**

Effective date: 5-12-86

#### **Authority to Accept or Reject Offers in Compromise**

The authority vested in the Commissioner of Internal Revenue by Treasury Department Order Nos. 150-25 and 150-36, 26 CFR 301.7122-1 and 26 CFR 301.7701-9, and Treasury Department Order No. 150-60 is hereby delegated as follows:

1. The Associate Commissioner (Operations), the Associate Chief Counsel (International), Regional Commissioners of Internal Revenue and Regional Counsel are delegated authority, under Section 7122 of the Internal Revenue Code, to accept offers in compromise in cases in which the unpaid liability (including any interest, penalty, additional amount or addition to tax) is \$250,000 or more. This authority does not pertain to offers in compromise of liabilities arising under laws relating to alcohol, tobacco and firearms taxes. This authority may not be redelegated.

7122 Puerto Rico  
= 66, 2, 23  
Division

2. The Assistant Commissioner (International), the Deputy Assistant Commissioner (International), the Associate Chief Counsel (International), District Directors, Assistant District Directors, Regional Counsel, Regional Directors of Appeals, Chiefs and Associate Chiefs, Appeals Offices, are delegated authority, under Section 7122 of the Internal Revenue Code, to accept offers in compromise in cases in which the liability sought to be compromised (including any interest, penalty, additional amount or addition to tax) is less than \$250,000, to accept offers involving specific penalties, and to reject offers in compromise regardless of the amount of the liability sought to be compromised. This authority does not pertain to offers in compromise of liabilities arising under laws relating to alcohol, tobacco, and firearms taxes. The authority delegated to District Directors and Assistant District Directors may not be redelegated, except that the authority to reject offers in compromise may be redelegated, but not lower than to Division Chief. The District Director in a streamlined district may not redelegate this authority. The authority delegated to Regional Counsel may not be redelegated, except that the authority to reject offers in compromise may be redelegated, but not lower than to District Counsel. Regional Director of Appeals, Chiefs and Associate Chiefs, Appeals Offices, may not redelegate this authority.

3. Service Center Directors and Assistant Service Center Directors are delegated authority, under Section 7122 of the Internal Revenue Code, to accept offers in compromise, limited to penalties based solely on doubt as to liability, in cases in which the unpaid liability is less than \$250,000, and to reject offers in compromise, limited to penalties, regardless of the amount of the liability sought to be compromised, and to summarily reject without further investigation, offers based solely on doubt as to liability regardless of the amount of the liability sought to be compromised, limited to obvious offers that are frivolous, groundless or dilatory, or where the liability has been finally determined by the Tax Court or other courts, or by a Commissioner's final closing agreement, or where the offer is based upon an agreed liability in which administrative appeal rights have been exercised or waived. This authority does not pertain to offers in compromise of liabilities arising under laws relating to alcohol, tobacco, and firearms taxes. This authority may be redelegated, but not lower than to Division Chief.

4. Delegation Order No. 11 (Rev. 15), effective December 18, 1984, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 12 (Rev. 9)**  
Effective date: 3-21-82

**Designation of Acting Supervisory Officials**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 177-19 (as revised); Administrative Circular No. 46 and Supplement 1 thereto; and Chapter 250, Treasury Personnel Manual there is hereby delegated the authority to designate acting supervisory officials in the Internal Revenue Service, unless or until the official making the designation, or a line superior of the official making the designation, designates another employee to serve as acting as follows:

1. All Internal Revenue Service employees in supervisory positions other than positions specifically provided for in Sections 2 through 15 of this Order are authorized to designate an employee to serve as acting during their absence and, in case a supervisory position under their supervision and control becomes vacant, to designate an employee to serve as acting.

2. The Commissioner shall designate an Acting Deputy Commissioner when necessary.

3. The Commissioner shall designate an Acting Associate Commissioner when necessary.

4. In an Office of Assistant Commissioner having a Deputy Assistant Commissioner, such Deputy Assistant Commissioner shall automatically become Acting Assistant Commissioner in case of the absence of the Assistant Commissioner or a vacancy in the office. The Assistant Commissioner shall designate an employee who shall serve as Acting Assistant Commissioner in the absence of both the Assistant Commissioner and Deputy Assistant Commissioner. If the position of Deputy Assistant Commissioner becomes vacant, the Assistant Commissioner shall designate an employee who shall serve as Acting Deputy Assistant Commissioner. In an Office of Assistant Commissioner where there is no Deputy Assistant Com-

missioner, the Assistant Commissioner shall designate an employee who shall serve as Acting Assistant Commissioner in the absence of the Assistant Commissioner and the Associate Commissioner shall designate an employee who shall serve as Acting Assistant Commissioner in case the position of Assistant Commissioner becomes vacant.

5. In the Office of the Assistant to the Commissioner (Public Affairs), the Assistant Director shall serve as Acting Assistant to the Commissioner (Public Affairs) in the absence of the Assistant to the Commissioner (Public Affairs) or during a vacancy in the office. The Assistant to the Commissioner (Public Affairs) shall designate an employee to serve as Acting Assistant to the Commissioner (Public Affairs) when both the Assistant to the Commissioner (Public Affairs) and the Assistant Director are absent.

6. In the Office of the Assistant to the Commissioner (Taxpayer Ombudsman), the Chief, Problem Resolution Staff shall serve as Acting Assistant to the Commissioner (Taxpayer Ombudsman) in the absence of the Assistant to the Commissioner (Taxpayer Ombudsman). The Assistant to the Commissioner (Taxpayer Ombudsman) shall designate an employee to serve as Acting Assistant to the Commissioner (Taxpayer Ombudsman) when both the Assistant to the Commissioner (Taxpayer Ombudsman) and Chief, Problem Resolution Staff are absent. The Commissioner shall designate an employee who shall serve as Acting Assistant to the Commissioner (Taxpayer Ombudsman) in case the position of Assistant to the Commissioner (Taxpayer Ombudsman) becomes vacant.

7. In the Office of the Assistant to the Commissioner (Legislative Liaison) the Director, Legislative Analysis Division shall serve as Acting Assistant to the Commissioner (Legislative Liaison) in the absence of the Assistant to the Commissioner (Legislative Liaison) or during a vacancy in the office. The Assistant to the Commissioner (Congressional Affairs) shall designate an employee to serve as Acting Assistant to the Commissioner (Legislative Liaison) when both the Assistant to the Commissioner (Legislative Liaison) and the Director, Legislative Analysis Division are absent.

8. The Assistant to the Commissioner (Equal Opportunity) shall designate an employ-

ee to serve as Acting Assistant to the Commissioner (Equal Opportunity) in his or her absence. The Commissioner shall designate an employee who shall serve as Acting Assistant to the Commissioner (Equal Opportunity) in the event the position of the Assistant to the Commissioner (Equal Opportunity) becomes vacant.

9. Each Regional Commissioner shall designate an Assistant Regional Commissioner, District Director or Service Center Director who shall serve as Acting Regional Commissioner in the absence of the Regional Commissioner. If the position of Regional Commissioner becomes vacant, the Commissioner shall designate an employee to serve as Acting Regional Commissioner.

10. In an Office of Regional Director of Appeals, the Assistant Regional Director of Appeals shall automatically become Acting Regional Director of Appeals in case of the absence of the Regional Director of Appeals or a vacancy in the office. The Regional Director of Appeals shall designate an employee who shall serve as Acting Regional Director of Appeals in the absence of both the Regional Director of Appeals and the Assistant Regional Director of Appeals. If the position of Assistant Regional Director of Appeals becomes vacant, the Regional Director of Appeals shall designate an employee who shall serve as Acting Assistant Regional Director of Appeals.

11. In the Office of Assistant Regional Commissioner (other than the Assistant Regional Commissioner (Examination)) having an Executive Assistant to the Assistant Regional Commissioner, such Executive Assistant shall automatically become Acting Assistant Regional Commissioner in case of the absence of the Assistant Regional Commissioner or a vacancy in the office. The Assistant Regional Commissioner shall designate an employee who shall serve as Acting Assistant Regional Commissioner in the absence of both the Assistant Regional Commissioner and the Executive Assistant. If the position of Executive Assistant becomes vacant, the Assistant Regional Commissioner shall designate an employee who shall serve as Acting Executive Assistant. If the position of Assistant Regional Commissioner becomes vacant in an office where there is no Executive Assistant, the Regional Commissioner shall designate an employee to serve as Acting Assistant Regional Commissioner.

12. In offices of Assistant Regional Commissioners (Examination), the Executive Assistant shall automatically become Acting Assistant Regional Commissioner in case of the absence of the Assistant Regional Commissioner except to the extent provided for specific periods of time by written Assistant Regional Commissioner designation orders. In offices of the Assistant Regional Commissioners (Examination), the Executive Assistant shall automatically become Acting Assistant Regional Commissioner in case of the vacancy in the office of the Assistant Regional Commissioner, except to the extent provided for specific periods of time by written Regional Commissioner designation orders. If positions of Executive Assistants become vacant, the Assistant Regional Commissioner shall designate employees who shall serve as Acting Executive Assistant.

13. In a District Office having an Assistant District Director of Internal Revenue, such Assistant shall automatically become Acting District Director in case of the absence of the District Director or a vacancy in the office. The District Director shall designate an employee who shall serve as Acting District Director in the absence of both the District Director and the Assistant District Director. If the position of Assistant District Director becomes vacant, the District Director shall designate an employee who shall serve as Acting Assistant District Director. In a District Office where there is no Assistant District Director, the District Director shall designate an employee who shall serve as Acting District Director in the absence of the District Director and the Regional Commissioner shall designate an employee who shall serve as Acting District Director in case the position of District Director becomes vacant.

14. In case of the absence of a Director, Internal Revenue Service Center, or a vacancy in the office, the Assistant Director of the Service Center shall automatically become Acting Director. The Service Center Director shall designate an employee who shall serve as Acting Service Center Director in the absence of both the Service Center Director and the Assistant Service Center Director. If the position of Assistant Service Center Director becomes vacant, the Service Center Director shall designate an employee who shall serve as Acting Assistant Service Center Director.

15. In case of the absence of the Director, Data Center, or the Director, National Computer Center, or a vacancy in the office, the Assistant Director of the Center shall automatically

become Acting Director. The Data Center Director and the National Computer Center Director shall designate an employee who shall serve as Acting Director in the absence of both the Director and the Assistant Director. If the position of Assistant Director becomes vacant, the Director shall designate an employee who shall serve as Acting Assistant Director.

16. All designations as acting shall be made in writing and retained as a record, and a record shall be maintained of the periods during which an official automatically became acting under the provisions of this delegation order or by automatic designations issued under authority of this delegation order. The loss of such records, or the failure to maintain such records, will not invalidate the authority of the individual acting pursuant to this delegation order.

17. The authority delegated herein may not be redelegated.

18. This Order supersedes Delegation Order No. 12 (Rev. 8), issued June 13, 1980.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 13**

Effective date: 12-19-55

#### **Redelegation of Regional Authority to Service Centers**

Pursuant to the authority vested in me as Commissioner of Internal Revenue, Regional Commissioners of Internal Revenue, in whose Regions Service Centers are located, are hereby authorized to redelegate to the Director, Service Center, any authority in the areas of administrative operations heretofore delegated to Regional Commissioners, to the extent such re delegation may be deemed necessary to the efficient and expeditious management of Service Center operations.

Any previous delegations made by the Regional Commissioners to the Director, Service Center, which are not in conflict with the above authorization, are hereby confirmed.

Any internal management documents or delegations of authority or parts thereof which are inconsistent or in conflict with the provisions of this Order are hereby amended or superseded accordingly.

/s/ Russell C. Harrington  
Commissioner

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**Order No. 13**

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**Order No. 14 (Rev. 3)**

Effective date: 5-12-86

**Granting Extension of Time for Filing Statements in Accordance with 26 CFR 1.534-2**

1. The Associate Commissioner (Operations), the Associate Chief Counsel (International), Regional Counsel and Regional Commissioners are hereby authorized to delegate to appropriate officials authority to grant taxpayers an extension of time not in excess of thirty additional days for the purpose of filing the statement of grounds called for in registered mail notification sent pursuant to the authority vested in the Commissioner of Internal Revenue by 26 CFR 1.534-2.

2. This Order supersedes Delegation Order No. 14 (Rev. 2), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 16 (Rev. 6)**

Effective date: 7-3-86

**Authorization to Approve Confidential Expenditures**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37, authority to approve payments for confidential expenditures pertaining to violations of federal statutes arising from the administration and enforcement of the internal revenue laws is hereby delegated to the following officials, as well as the time and dollar limitation, where appropriate, that each official may approve:

1. Assistant Commissioner (Criminal Investigation) for all confidential expenditures exceeding \$10,000 in each single assigned case or project for information from informants or payments on behalf of informants, undercover operations and "other" confidential expenditures. This approval is valid for the duration of assigned cases and undercover operations; and for projects, this approval is valid for a period of one year from the date of approval.

a. With respect to the protection of informants or witnesses, the Assistant Commissioner (Criminal Investigation) is authorized to approve all confidential expenditures exceeding \$10,000, if there is an immediate danger or an emergency, for temporary protection of an informant/witness or a witness until a determina-

tion by the Department of Justice that the person qualifies for Title V protection under Justice's Witness Security Program; and authority to approve all confidential expenditures for other protective arrangements undertaken by the Service for an informant/witness or a witness who does not qualify for or is refused protection under Justice's Witness Security Program, in a case which is not under the jurisdiction of the United States Attorney's Office.

2. The Assistant Commissioner (International) and Regional Commissioners for all confidential expenditures of \$10,000 or less in each single assigned case or project for information from informants or payments on behalf of informants, undercover operations and "other" confidential expenditures. This approval is valid for the duration of assigned cases and undercover operations; and for projects, this approval is valid for a period of one year from the date of approval.

a. The authority to approve confidential expenditures for information from informants or payment on behalf of informants and other confidential expenditures may be redelegated to the District Directors for \$2,500 or less in each single assigned case or project which is valid for the duration of assigned cases; and for projects, this approval is valid for a period of one year from the date of approval. District Directors may redelegate to the Chiefs, Criminal Investigation Division, the authority to approve confidential expenditures for information from controlled informants or payments on behalf of controlled informants and other confidential expenditures for \$500.00 or less in each single assigned case or project which is valid for the duration of assigned cases; and for projects, this approval is valid for a period of one year from the date of approval. District Directors may redelegate to the Chiefs, Criminal Investigation Division, the authority to approve payments for information from non-controlled informants or payments on behalf of non-controlled informants and other confidential expenditures for \$500.00 or less in each single assigned case or project for information received during the initial contact with the informant. This approval is valid for the duration of assigned cases; and for projects, this approval is valid for a period of one year from the date of approval. However, once a payment of this type is made to a non-controlled informant, he/she will immediately be classified as a controlled informant.

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b. The Assistant Commissioner (International) and Regional Commissioners are authorized to approve all confidential expenditures for \$10,000 or less, if there is an immediate danger or an emergency, for temporary protection of an informant/witness or a witness until a determination by the Department of Justice that the person qualifies for Title V protection under Justice's Witness Security Program. However, this authority may be redelegated to District Directors for \$2,500 or less.

3. District Directors in emergency situations may approve expenditures up to \$1,000 for payments to informants for information leading to the apprehension of fugitives named in Wanted Circulars issued by the Internal Revenue Service.

4. Assistant Commissioner (Inspection) for all Internal Security Activity confidential expenditures for information from informants or payments on behalf of informants; undercover operations; and other confidential expenditures. With respect to the protection of informants or witnesses, the Assistant Commissioner (Inspection) is authorized to approve all confidential expenditures, if there is an immediate danger or an emergency, for temporary protection under Justice's Witness Security Program; and authority to approve all confidential expenditures for other protective arrangements undertaken by the Service for an informant/witness or a witness who does not qualify for or is refused protection under Justice's Witness Security Program, in a case which is not under the jurisdiction of the United States Attorney's Office.

5. Director, Internal Security Division, for all Internal Security Activity confidential expenditures involving National Office cases or projects, not to exceed \$5,000 for each single assigned case or project, for information from informants or payments on behalf of informants; undercover operations; and "other" confidential expenditures. With respect to the protection of informants or witnesses, the Director, Internal Security Division, is authorized to approve all confidential expenditures for \$5,000 or less, if there is an immediate danger or an emergency, for temporary protection of an informant/witness or a witness until a determination by the Department of Justice that the person qualifies for Title V protection under Justice's Witness Security Program.

6. Regional Inspectors for all Internal Security Activity confidential expenditures, not to exceed \$5,000 for each single assigned case or

project, for information from informants or payments on behalf of informants; undercover operations; and "other" confidential expenditures. With respect to the protection of informants or witnesses, Regional Inspectors are authorized to approve all confidential expenditures for \$5,000 or less if there is an immediate danger or an emergency, for temporary protection of an informant/witness or a witness until a determination by the Department of Justice that the person qualifies for Title V protection under Justice's Witness Security Program.

This authority delegated herein may not be redelegated.

Delegation Order No. 16 (Rev. 5) effective October 29, 1984, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 19 (Rev. 14)

Effective date: 5-12-86

#### Payment of Expenses Incident to Transfers or Appointments of Employees to New Official Stations, Tour Renewal Agreement Travel, and Similar Items

1. This order delegates authority vested in the Commissioner of Internal Revenue by 5 USC 5723 and Treasury Department Order No. 101-32, to authorize or approve the allowance and payment from Government funds of expenses allowable under Chapter 2, Relocation Allowances, of General Services Administration Federal Property Management Regulations Part 101-7, Federal Travel Regulations and Treasury Personnel Management Manual (TPMM) Chapter 250.A, Delegation of Personnel Authority. The following officers may authorize or approve the incurrence of such expenses, and related advances of funds, subject to the restrictions in the succeeding paragraphs of this order and pursuant to implementing regulations in Department of the Treasury Directives Manual Chapter TD 70, Section 02, as amended, and IRM 1763, Travel Handbook:

Associate Commissioners  
Assistants to the Commissioner  
Assistant Commissioners  
Chief Counsel  
Division Directors (or equivalent level positions)

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Director, National Computer Center  
Regional Commissioners  
Regional Inspectors  
District Directors  
Service Center Directors  
Director, Data Center

2. This delegation does not include the authority to agree to the payment of moving expenses by an office other than the gaining office in transfers between the Internal Revenue Service and another agency, department, bureau of the Department of the Treasury, etc.

3. This delegation does not include the authority to approve a period of service of less than two years, or to accept separation, without penalty, from service before the end of a year of service, with respect to employees serving outside the conterminous (contiguous 48 States and the District of Columbia) United States under circumstances requiring two years of service.

4. No redelegation of the above authority may be made except that:

a. The officials specified in paragraph 1 above may redelegate the authority to administratively approve advance of funds for incurrence of authorized relocation expenses to a level not lower than employees in supervisory positions.

b. The authority to authorize or approve the allowance of relocation expenses contained in paragraph 1 above may be redelegated as follows:

(1) Regional Commissioners may redelegate, but not lower than to Branch Chiefs in the Regional Office.

(2) District Directors, Service Center Directors, and the Director, Data Center, may redelegate but not lower than to Division Chiefs. In streamlined districts this authority may not be redelegated below the District Director.

(3) The Chief Counsel may redelegate to a level not lower than Director, Operations Division in the National Office or the District Counsel in the field.

5. Authority to make determinations and authorizations with respect to emergency storage and transportation of privately owned vehicles to/from posts of duty outside the United States is delegated as follows:

a. The Assistant Commissioner (International), the Regional Commissioner, Regional Counsel, District Directors, Anchorage and Honolulu, Western Region, and the Director,

Operations Division in the Office of Chief Counsel, may make determinations and authorizations in cases under their jurisdiction with respect to the transportation and emergency storage of privately-owned motor vehicles of Service and Chief Counsel employees appointed or transferred to posts of duty outside the conterminous United States. This authority may not be redelegated.

b. The District Director or Service Center Director in each region, the Director, National Office Resources Management Division, Regional Counsel, District Counsel and the Director, Operations Division in the Office of Chief Counsel, may make determinations and authorizations with respect to the transportation and emergency storage of privately-owned motor vehicles of employees appointed or transferred from posts of duty outside the conterminous United States. However, in order for transportation or emergency storage of privately-owned motor vehicles to be authorized for an employee appointed or transferred from posts of duty outside the conterminous United States, it is required that he/she must have first been authorized such shipment to a point outside the conterminous United States at an earlier date. The authority in this paragraph may not be redelegated.

c. The Director, Finance Division may make such determinations and authorizations with respect to all other Service employees appointed or transferred to or from posts of duty outside the conterminous United States. The authority in this paragraph may not be redelegated.

6. The Western Region Regional Commissioner, Regional Counsel, and District Directors, Anchorage and Honolulu, may make determinations and authorizations with respect to Tour Renewal Agreement Travel of employees assigned, appointed, or transferred to a post of duty in Alaska or Hawaii when it is determined that payment of such expenses is necessary for the purpose of recruiting or retaining an employee for a hard-to-fill position, in a remote location, at or above the GS-9 level, or selection of a non-competitive career ladder position with promotion potential to the GS-9 level or above. The authority in this paragraph may not be redelegated.

7. Except as provided in paragraph 8, the Regional Commissioners, Assistant Commissioners, Assistants to the Commissioner, and Chief Counsel may make determinations and authorizations in cases under their jurisdiction with respect to the payment of travel and transportation of new appointees to the first post of duty of positions designated shortage category. Shortage category determinations will be made in accordance with Delegation Order No. 216. This authority may be redelegated only to District Directors, Service Center Directors, and to Division Directors (or equivalent level position) in the National Office. The Chief Counsel may redelegate to a level not lower than Director, Operations Division in the National Office or Regional Counsel in the field.

8. Assistant Commissioners, Assistants to the Commissioner, and Chief Counsel are authorized to pay travel and transportation to first post of duty for clerical positions specified herein. Authorized officials will pay up to maximum amounts of \$300 for recruits from within the conterminous United States and up to maximum amounts of \$500 for recruits from outside the coterminous United States to occupy Clerk-Stenographer, GS-321-3/4/5 and Clerk-Typists, GS-322-2/3/4 positions in the National Office. Exceptions to these amounts may be requested on a case-by-case basis. This authority may be redelegated no lower than Division Directors or equivalent level supervisory position reporting directly to an Assistant Commissioner. Assistants to the Commissioner may not redelegate this authority. The Chief Counsel may redelegate to a level not lower than Director, Operations Division in the National Office.

9. Regional Commissioners, Assistant Commissioners, Assistants to the Commissioner, and Chief Counsel may make determinations and authorizations in cases under their jurisdiction with respect to the payment of travel expenses for interview for positions at the GS-10 through GS-13 levels where positions have been determined to be unique. Unique position determinations will be made in accordance with Delegation Order No. 216. This authority may be redelegated only to District Directors, Service Center Directors, and to Division Directors (or equivalent level position) in the National Office. The Chief Counsel may redelegate to a level not lower than Director, Operations Division in the National Office or Regional Counsel in the field.

10. Delegation Order No. 19 (Rev. 13), effective April 8, 1984, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 20 (Rev. 1)**

Effective date: 5-12-86

**Extension of Time to Pay Excess Profits, Estate and Gift Taxes**

Authority is hereby delegated to the Assistant Commissioner (International) and to District Directors of Internal Revenue to grant extensions of time to pay excess profits, estate and gift taxes, including deficiencies.

This Order supersedes Delegation Order No. 20, dated February 6, 1956.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 21 (Rev. 1)**

Effective date: 5-12-86

**Extension of Time for Filing Returns and Paying Certain Excise Taxes**

Authority is hereby vested in the Assistant Commissioner (International) and District Directors of Internal Revenue to grant extensions of time to file returns and pay taxes respecting telegraph, telephone, radio and cable facilities, and transportation of persons and property, pursuant to Sections 6081(a), and 6161(a) of the Internal Revenue Code of 1954, and to make monthly deposits in payment of such taxes pursuant to Treasury Decision 6025, approved July 3, 1953.

This Order supersedes Delegation Order No. 21, issued February 27, 1956.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 23 (Rev. 10)**

Effective date: 11-4-86

**Settlement of Tort Claims, Claims under the Small Claims Act, and Claims Made by an Employee of the Internal Revenue Service for Damage to or Loss of Personal Property Incident to Service**

1. Pursuant to Treasury Department Order No. 145 as revised, and Treasury Department Order No. 177-22 as revised, there is hereby

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*No action*

delegated to the officials listed below the authority to handle the claims and amounts of claims as specified:

(a) Safety and Occupational Health Manager, National Office;

(1) The authority, under 28 USC 2672 to consider, ascertain, adjust, determine, compromise, settle, and pay or transmit for payment claims for money damages for injury or loss of property or personal injury or death caused by the negligent or wrongful act or omission of any employee of the Internal Revenue Service;

(2) The authority to consider, ascertain, adjust, and determine claims under 31 USC 3723;

(3) The authority under the Military Personnel and Civilian Employees' Claims Act of 1964, as amended, to settle and pay claims made by an employee of the Internal Revenue Service for damage to or loss of personal property incident to his/her service.

(b) Chief, Facilities Management Branch, each Regional Office, the authority under the Military Personnel and Civilian Employees' Claims Act of 1964, as amended, to settle and pay claims made by an employee within the respective regions in any amount of \$500 and less, for damage to or loss of personal property incident to his/her service.

(c) Assistant Commissioner (International), District Directors and Service Center Directors, the authority to consider, ascertain, adjust and determine under 31 USC 3723 claims for reimbursement of bank charges arising out of erroneous Service levies.

2. This authority may not be redelegated.

3. Delegation Order No. 23 (Rev. 9) issued May 2, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 24 (Rev. 1)**

Effective date: 5-12-86

**Authority to Require Records to be Kept**

The Assistant Commissioner (International) and District Directors of Internal Revenue are hereby authorized to require any person, by notice served upon him, to keep such records as shall show whether or not such person is liable for tax under the Internal Revenue Code of 1954.

This Order supersedes Delegation Order No. 24, issued February 29, 1956.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 25 (Rev. 16)**

Effective date: 1-31-86

**Reimbursement for Actual Subsistence Expenses or Per Diem Allowance in High-Rate Geographical Areas for Official Travel**

1. Pursuant to authority delegated to the Commissioner of Internal Revenue by Treasury Department Order No. 101-32, Department of the Treasury Directives Manual, Chapter 70, Section 02, and in accordance with Comptroller General Decision B-209375, when the unusual circumstances of the travel assignment justify, the officials named below are delegated authority to:

a. authorize or approve reimbursement for subsistence expenses on an actual expense basis,

b. authorize or approve in advance of performance of travel appropriate per diem allowances in lieu of actual subsistence reimbursement for travel to high-rate geographical areas.

c. authorize advances of funds related to the travel specified in 1a and 1b, and

d. authorize the rental or leasing of rooms when unusual circumstances make it impossible to secure lodging at a price compatible with the statutory daily maximum for actual expense provided the following conditions are met:

(1) the use of the particularly located accommodations is an integral part of the employee's job assignment; and

(2) failure to provide such accommodations would frustrate the ability of the agency to carry out its statutory mandate.

2. This authority applies to employees traveling on official business in accordance with the General Travel Order or individual travel orders subject to the limitations prescribed by the Federal Travel Regulations.

3. List of delegated officials:

- Assistants to the Commissioner
- Associate Commissioners
- Assistant Commissioners
- Director, Data Center
- Director, National Computer Center
- Chief Counsel
- Regional Commissioners
- Regional Counsel
- Regional Directors of Appeals
- Assistant Regional Commissioners
- Regional Inspectors
- District Directors
- Service Center Directors

*Handwritten notes:*  
see attachment  
cab  
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4. This authority may be redelegated as follows:

a. The authority in 1a above, may only be redelegated to National Office Division Directors (or equivalent level position).

b. The authority in 1b and 1c above may be redelegated by the officials specified in this order, but not lower than to employees in supervisory positions.

c. the authority in 1d above may be redelegated to a level not lower than National Office Division Directors (or equivalent level position).

d. The Chief Counsel may redelegate the authority in 1a, 1b, 1c and 1d to a level not lower than Director, Appeals Division, and Director, Operations Division, in the National Office; the Regional Counsel; may redelegate not lower than the District Counsel in the field; and the Regional Director of Appeals may redelegate not lower than the Chief, Appeals Office, in the field.

5. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

6. Delegation Order No. 25 (Rev. 15) effective October 4, 1984, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 27 (Rev. 11)**

Effective date: 1-28-87

#### **Authority to Administer Oaths Required by Law in Connection with Employment in the Federal Service**

A. Pursuant to the authority granted to me in Treasury Department Order No. 125, the incumbents of, and persons acting in, the positions listed below are hereby authorized to administer, without charge or fee, the oath of office required by Section 1757 of the Revised Statutes, as amended (5 U.S.C. 16) or any other oath required by law in connection with employment in the Federal Service:

1. *National Office.* Assistant Commissioner (International); Assistant Commissioner (Human Resources Management and Support); Director and Assistant Director, Human Resources Division; Chief and Assistant Chief, National Office Human Resources Branch; Section Chiefs, Team Leaders, and

Personnel Staffing or Personnel Management Specialists, National Office Human Resources Branch; Personnel Staffing Clerks; and Personnel Clerks in the Office of Assistant Commissioner (International).

2. *Regional Offices.* Regional Commissioner; Regional Counsel; Assistant Regional Commissioner (Resources Management); Chief, Personnel Branch; Chiefs, Personnel Management Specialists and Appointment Clerks of the Employment and Regional Office Personnel Sections, Personnel Branch; and Chiefs and Associate Chiefs, Appeals Offices.

3. *District Offices.* District Director; Assistant District Director; Chief, Resources Management Division, Chief, Personnel Branch; Chief, Employment Section, Personnel Management Specialists, Personnel Assistants and Appointment Clerks, Personnel Branch; Administrative Officer in Steamlined Districts; and the Administrative Officer or Representative of the District Director at an Area, Zone, or Local Office.

4. *Service Centers.* Director; Assistant Director; Chief, Resources Management Division; Chief, Personnel Branch; Chief, Employment Section, Personnel Management Specialists, Personnel Assistants and Appointment Clerks, Personnel Branch.

5. *Data Center.* Director; Assistant Director; Chief, Resources Management Division; Chief, Personnel Branch; Personnel Management Specialists; Personnel Assistants; Personnel Clerks; and Appointment Clerks.

6. *National Computer Center.* Director; Chief, Resources Management Division; Chief, Personnel Branch, Personnel Management Specialists; and Appointment Clerks, Personnel Branch.

7. *Puerto Rico Offices.* Assistant Commissioner (International's) Representative.

8. *Foreign Posts.* Revenue Service Representatives.

B. All Supervisors authorized by Section A of this Order to administer oaths are also authorized to designate in writing employees under their supervision and control who may administer such oaths.

C. Pursuant to the above authority vested in me as Commissioner of Internal Revenue, employees designated to serve as Grievance Ex-

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aminers and Executive Secretaries in agency grievances are hereby authorized to administer oaths to witnesses testifying in hearings being conducted under the agency grievance process contained in IRM 0771.1. This authority may not be redelegated.

D. This Order supersedes Delegation Order No. 27 (Rev. 10), issued May 12, 1986.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 28 (Rev. 5)**

Effective date: 7-2-78

**Designation of Officers and Employees as Authorized Certifying Officers**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 140 (Revision No. 3), dated December 19, 1955, there is hereby delegated to the following officials the authority (1) to designate officers and employees to certify vouchers to disbursing officers for payment from funds under their jurisdiction and to revoke the designation of officers and employees to certify such vouchers, and (2) to make certifications and give notices under regulations of the Department of the Treasury governing the documentation required for certifying vouchers to the Division of Disbursement, Bureau of Government Financial Operations.

2. List of delegated officials:

Chief, Accounting Section, National Office  
Resources Management Division

Regional Commissioners

Assistant Regional Commissioners (Resources Management)

Chiefs, Fiscal Management Branches

3. A copy of each document redelegating the authority delegated herein must be furnished to the Chief Disbursing Officer, Treasury Department.

4. This Order supersedes Delegation Order No. 28 (Rev. 4), issued October 14, 1977.

/s/ Jerome Kurtz  
Commissioner

**Order No. 29 (Rev. 3)**

Effective date: 5-12-86

**Certification and Approval of Internal Revenue Collections**

1. Pursuant to the authority vested in me by Treasury Department Order No. 150-34 the fol-

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lowing designated Officers and employees of the Internal Revenue Service are delegated the authority to certify and approve as an accountable officer Internal Revenue Collections in such manner and on such forms as the Financial Management Service of the Department of the Treasury shall designate and/or require pursuant to the provisions of the Treasury Fiscal Requirements Manual, and all amendments and revisions thereof:

A. Service Center Directors; and,

B. Any officer or employee of the Internal Revenue Service designated as an accountable officer by the Assistant Commissioner (International) or a Regional Commissioner pursuant to the instructions in IRM 125(35).

2. This authority to designate officers and employees for the purposes described in paragraph 1 may not be further delegated.

3. This Order supersedes Delegation Order No. 29, (Rev. 2), issued October 3, 1985.

/s/ James I. Owens

Deputy Commissioner

**Order No. 35 (Rev. 13)**

Effective date: 5-12-86

**Agreements as Determinations Under Section 1313(a)(4) of the Internal Revenue Code of 1954**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue and District Directors by 26 CFR 301.7701-9 and 26 CFR 1.1313(a)-4, the authority to enter into agreements pursuant to section 1313(a)(4), Internal Revenue Code of 1954, relating to agreements treated as determinations, is hereby delegated to the following officials:

a. Chief Counsel

b. Associate Chief Counsel (International);

c. Regional Counsel;

d. Regional Directors of Appeals;

e. Chiefs and Associate Chiefs of Appeals

Offices;

f. Deputy Assistant Commissioner (International);

g. Appeals Team Chiefs as to their respective cases;

h. Assistant District Directors;

i. Chiefs of Examination Divisions; and

j. Chiefs of Employee Plans and Exempt Organizations Divisions.

- See Ord # 115 P. 1

2. In other than streamlined districts this authority may be redelegated only by the Assistant Commissioner (International) and District Directors, who may redelegate to the Chief of Review Staff; to Revenue Agents and Tax Law Specialists (Reviewers) not lower than GS-11 for field examination cases; and to Revenue Agents and Tax Technicians (Reviewers) not lower than GS-9 for office examination cases. In streamlined districts, this authority may be redelegated by the District Director no lower than to GS-11 Revenue Agents.

3. This Order supersedes Delegation Order No. 35 (Rev. 12), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 39 (Rev. 14)**

Effective date: 1-28-87

**Tours of Duty and Overtime**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 177-19 (as revised), the following officials are hereby authorized to prescribe, for personnel listed below, the official hours of duty and, when necessitated by operating requirements, to establish an administrative workweek of five 8-hour days other than Monday through Friday for individual employees or groups of employees whose services are required on Saturday or Sunday or both, and flexible tours of duty for criminal investigators consisting of five 8-hour days, Monday through Friday.

Official	Personnel
Associate Commissioners Assistant Commissioners, Assistants to the Commissioner, Chief Counsel	National Office personnel under their supervision and control.
Assistant to the Deputy Commissioner	Employees in the Office of the Commissioner
Assistant Commissioner (Returns and Information Processing)	Employees of the National Computer Center
Assistant Commissioner (Planning, Finance and Research)	Employees of the Data Center
Assistant Commissioner (Inspection)	Regional Inspectors
Regional Commissioners, Regional Counsel, District Directors, Service Center Directors, and Regional Inspectors	Personnel under their supervision and control

2. The above-named officials are required, in accordance with 5 U.S.C. 6101, to establish tours of duty for individual employees or groups of employees in accord with the following criteria:

(1) assignments to tours of duty shall be scheduled in advance over periods of not less than one week;

(2) the basic forty-hour workweek shall be scheduled in five days, which shall be Monday through Friday *wherever possible*, and the two days outside the basic workweek shall be consecutive;

(3) The working hours in each day in the basic workweek shall be the same;

(4) The basic nonovertime workday shall not exceed eight hours;

(5) The occurrence of holidays shall not affect the designation of the basic workweek; and

(6) Breaks in working hours of more than one hour shall not be scheduled in any basic workday.

3. In accordance with 5 U.S.C. 6101, an exception to the criteria in Section 2 may be made in those instances where the authorizing official determines that application of one or more of the above enumerated criteria would result in a serious handicap in carrying out the organization's functions, or that costs would be substantially increased. Such exceptions and the reasons therefore shall be made a matter of record.

4. For those offices for which the Commissioner has approved alternate work/flexi-time schedules, the criteria listed in (2), (3), and (4) of 2. above may be modified as appropriate.

5. The authority delegated in Section 1 may be redelegated but not lower than to first level supervisors.

6. Chief Counsel, Associate Commissioners, Assistant Commissioners, Assistants to the Commissioner, Regional Commissioners, Regional Counsel, Regional Directors of Appeals, Regional Inspectors, Assistant Regional Commissioners, District Directors, and Service Center Directors are hereby authorized:

(1) To order or approve the performance of paid overtime duty by employees under their supervision and control, provided funds are available for such duty;

(2) To order or approve the performance of overtime duty by employees under their su-

pervision and control for which compensatory time off will be granted in lieu of overtime pay;

(3) To order or approve the performance of work on holidays provided funds are available for such duty; and

(4) To establish tours of duty for educational purposes under the provisions of 5 U.S.C. 6101(a)(4).

7. The authority delegated in Section 6 is also delegated to the Assistant to the Deputy Commissioner for employees in the Office of the Commissioner.

8. The authority delegated in Section 6 may be redelegated no lower than Branch Chief or equivalent level for employees under the official's supervision and control. The Assistant to the Commissioner (Taxpayer Ombudsman) and the Assistant to the Deputy Commissioner may not redelegate the authority.

9. This order supersedes Delegation Order No. 39 (Rev. 13), effective April 8, 1986.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 40 (Rev. 3)

Effective date: 5-12-86

#### Credits and Refunds

The authority as set forth in 26 CFR 301.6402.1 is hereby incorporated in this delegation order and herewith delegated to the Assistant Commissioner (International) and District Directors of Internal Revenue and Service Center Directors of Internal Revenue, to make credits or refunds, within the applicable period of limitations, of overpayments in any amount, of any internal revenue tax, additional amount, addition to the tax, assessable penalty and allowable interest thereon, including those cases requiring a report to the Joint Committee on Taxation.

The above authority to make credits and refunds shall be exercised only after compliance with all requirements of existing procedures for review.

The authority of the Assistant Commissioner (International) and District Directors may not be redelegated. Service Center Directors may redelegate but not lower than the level of authorized certifying officers.

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This order supersedes Delegation Order No. 40 (Rev. 2), issued May 14, 1979.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 42 (Rev. 20)

Effective date: 5-12-86

#### Authority to Execute Consents Fixing the Period of Limitations on Assessment or Collection Under Provisions of the 1939 and 1954 Internal Revenue Codes

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 120; Order No. 150-2; 26 CFR 301.6501(c)-1; 26 CFR 301.6502-1; 26 CFR 301.6901-1(d); and 26 CFR 301.7701-9; the authority to sign all consents fixing the period of limitations on assessment or collection is delegated to the following officials:

- a. Chief Counsel
- b. Associate Chief Counsel (International)
- c. Assistant Commissioner (International)
- d. Regional Counsel
- e. Regional Directors of Appeals
- f. Service Center Directors
- g. District Directors

2. This authority may be redelegated but not below the following levels for each activity:

a. Service Centers—Chief, Accounting Branch; Chief, Quality Assurance Section; Chief, Correspondence and Processing Section; Revenue Officers; Chief, Classification function; and personnel assigned to the Windfall Profit Tax Staff/Section, Grade GS-11;

b. Collection—Chiefs, Office Branches and Office Groups; Revenue Officers; Chiefs, Technical and Office Compliance Branches and Groups; Revenue Representative Supervisors; Automated Collection Branch managers, Grade GS-9;

c. Examination—Reviewers, Grade GS-11; Group Managers; Case Managers; Chiefs, Planning and Special Programs; Returns Classification Specialists and Returns Classification Officers, Grade GS-11; and personnel assigned to the Examination Support Staff/Section, Grade GS-11;

d. Criminal Investigation—Chiefs, Criminal Investigation Divisions, except this authority in streamlined districts is limited to the District Director;

- e. Appeals—Appeals Officers;

f. Assistant Commissioner (International)—Representatives at foreign posts; Revenue Agents, Tax Auditors, and Special Agents on foreign assignments; and levels b, c, and d, above;

g. District Employee Plans and Exempt Organizations—Reviewers, Grade GS-11; Group Managers.

3. No authority is delegated under this Order to the District Counsel.

4. Delegation Order No. 42 (Rev. 19), effective May 4, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 46 (Rev. 4)**

Effective date: 1-28-87

**Authority for Management and Disposal of Records**

1. Pursuant to the authority vested in me as Commissioner of Internal Revenue, by Treasury Department Order No. 177-12 and in accordance with letter to Heads of Bureaus of the same date from the Administrative Assistant Secretary, authority is hereby delegated to the Assistant Commissioner (Human Resources Management and Support) and to the Director, Facilities and Information Management Support Division, to exercise in the Internal Revenue Service the records management and disposal functions of the Secretary of the Treasury set forth in 44 U.S.C. 396.

2. This Order supersedes Delegation Order No. 46 (Rev. 3), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 47 (Rev. 14)**

Effective date: 1-28-87

**Authority to Authorize or Approve Attendance at Meetings at Government Expense**

1. There is hereby delegated to the following officials the authority to authorize or approve attendance of employees performing functions under their general supervision, at Government expense, within the geographic limits authorized by the General Travel Order, at meetings of scientific or professional societies, municipal, state, federal, or international organizations, congresses and law enforcement or other groups for the purpose of transmitting or receiving information or knowledge relating to the substantive or administrative activities of the Internal Revenue Service:

Assistant Commissioners

Chief Counsel  
Assistants to the Commissioner  
Regional Commissioners  
Regional Counsel  
Regional Inspectors

2. The authority delegated herein to Regional Commissioners and Regional Inspectors does not include attendance at meetings which are national in scope. The authorization or approval of the Assistant Commissioners (Human Resources Management and Support), (Planning, Finance and Research), (International), (Examination), (Collection), (Criminal Investigation), (Employee Plans and Exempt Organizations), (Returns and Information Processing) or (Inspection); Assistant to the Commissioner (Public Affairs), (Equal Opportunity), or (Taxpayer Ombudsman); or the Chief Counsel, in their respective areas of operation, must be obtained for employees under the general supervision of Regional Commissioners, Regional Counsel, or Regional Inspectors to attend meetings which are national in scope.

3. The authority herein delegated may not be redelegated except by: Regional Commissioners to (1) Assistant Regional Commissioners and District Directors to authorize or approve attendance of employees under their supervision at meetings not national in scope held within their respective regions; and (2) Service Center Directors to authorize or approve attendance of service center employees at meetings not national in scope held within the geographical area serviced; and Regional Counsel to Regional Directors of Appeals to authorize attendance of employees under their supervision at meetings not national in scope held within their respective regions.

4. The authorization or approval of the Regional Commissioner or Regional Counsel must be obtained for attendance of employees under the general supervision of Assistant Regional Commissioners, Regional Directors of Appeals and District Directors at meetings held outside their respective regions. Attendance of district or service center employees at meetings national in scope requires approval of the Assistant Commissioners (Human Resources Management and Support), (Planning, Finance and Research), (International), (Examination), (Collection), (Criminal Investigation), (Employee Plans and Exempt Organizations) or (Returns and Information Processing); or Assistant to the Commissioner (Public Affairs), (Equal Opportunity) or (Taxpayer Ombudsman) in their respective areas of operation.

5. The restrictions (other than on redelegation) set forth in Sections 2, 3, and 4, above, do

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not apply to meetings or conventions held by recognized employee groups, organizations, or associations. Assistant Commissioners, the Assistants to the Commissioner, the Chief Counsel, Regional Counsel, and Regional Commissioners are authorized to approve attendance of employees under their general supervision at meetings held by such employee groups, organizations, or associations when attendance is for the purpose of transmitting or receiving information or knowledge relating to the substantive or administrative activities of the Internal Revenue Service.

6. This Order supersedes Delegation Order No. 47 (Rev. 13) issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 48 (Rev. 11)**  
Effective date: 5-12-86

### Foreign Travel

1. Pursuant to authority delegated to the Commissioner of Internal Revenue by Treasury Department Order 101-32, Department of the Treasury Directives Manual Chapter TD 70, Section 02, as amended by the Assistant Secretary (Administration) memorandums dated July 22, 1975, and February 25, 1976, and by the Executive Secretariat, Office of the Secretary memorandum dated January 21, 1980:

a. The following officials may authorize officers and employees performing functions under their general supervision to travel to and within areas beyond the limits authorized by the General Travel Order, including travel incident to changes in post of duty:

Chief Counsel  
Deputy Chief Counsel  
Assistant Commissioner (International)

b. Assistant Commissioner (International), may authorize officers and employees under the general supervision of Assistant Commissioners (other than those of the directing officials identified in a, above) and Regional Commissioners to travel to and within areas beyond the limits authorized by the General Travel Order, except that the Deputy Commissioner, when he/she determines that contact with the

Assistant Commissioner (International) might be inappropriate, shall authorize such travel by Inspection Service employees:

c. The designated officials in a and b above are authorized to sign communications to the Executive Secretariat, Office of the Secretary, Department of the Treasury, and to the Director, Passport Office, Department of State, regarding proposed trips to foreign countries.

d. The authority to authorize advances of funds is included.

e. The authority delegated herein may be delegated by the officials specified in this order and may not be further redelegated.

2. All proposed official travel, by an Internal Revenue Service employee (except those employees traveling under Participating Agency Service Agreements with the Agency for International Development and on Section 607, Foreign Assistance Act assignments) regardless of grade or position, to locations listed below requires prior clearance and coordination by the Department of State, respectively

POST	COUNTRY
Abidjan (Embassy)	Ivory Coast
Amman (Embassy)	Jordan
Bangkok (Embassy)	Thailand
Beijing (Embassy)	China
Belgrade (Embassy)	Yugoslavia
Bogota (Embassy)	Columbia
Bonn (Embassy)	Federal Republic of Germany
Brasilia (Embassy)	Brazil
Brussels (Embassy)	Belgium
Cairo (Embassy)	Egypt
Caracas (Embassy)	Venezuela
Dakar (Embassy)	Senegal
Dublin (Embassy)	Ireland
Geneva (US Mission)	Switzerland
Hong Kong (Consulate General)	Hong Kong
Jerusalem (Consulate General)	
Jeddah (Consulate General)	Saudi Arabia
Khartoum (Embassy)	Sudan
London (Embassy)	Great Britain
Madrid (Embassy)	Spain
Mexico (Embassy)	Mexico
Moscow (Embassy)	USSR
Nairobi (Embassy)	Kenya
Ottawa (Embassy)	Canada
Panama (Embassy)	Panama
Paris (Embassy)	France
Pretona (Embassy)	South Africa
Rio de Janeiro (Consulate General)	Brazil
Rome (Embassy)	Italy
Sao Paulo (Consulate General)	Brazil
Tel Aviv (Embassy)	Israel
Tokyo (Embassy)	Japan
Warsaw (Embassy)	Poland

#### List of Essential Travel Only Countries

Afghanistan  
Bahrain  
Bangladesh  
Iran  
Iraq  
Kuwait  
Lebanon

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Libya  
Oman  
Pakistan  
Qatar  
Syria  
United Arab Emirates  
Yemen Arab Republic  
Taiwan

3. In exercising the authority delegated, the authorizing officer shall advise the Under Secretary of the Treasury, by memorandum, of any proposed trip to a foreign country, other than those listed in item 2 above, believed to be of interest to the Office of the Secretary of Treasury.

4. This Order supersedes Delegation Order No. 48 (Rev. 10), dated June 10, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 50 (Rev. 1)**  
Effective date: 5-12-86  
**Withholding Compensation Due Personnel**

Pursuant to authority vested in me by Treasury Department Fiscal Service Circular No. 871, First Supplement, dated November 12, 1954, there is hereby delegated to the Fiscal Management Officer, Assistant Commissioner (International), and to Regional Commissioners authority to make administrative determination of the amount of an erroneous payment, based on a statement of findings of fact, and to arrange with the employee the method of repayment and the amounts to be collected or deducted from the gross pay of the individual, in accordance with regulations prescribed by the Treasury Department.

The authority delegated herein may be redelegated.

Delegation Order No. 50, effective April 24, 1957, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 51 (Rev. 6)**  
Effective date: 7-20-82  
**Authority to Sign Proofs of Claim and Other Documents**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by 26 CFR 301.7701-9 and 26 CFR 301.6871, the authority to sign proofs of claim and other documents asserting the obligations incurred under the Internal Revenue laws (including taxes, penalties and interest), in order to claim and collect such

obligations in any proceeding under the Bankruptcy Act, Bankruptcy Code and any receivership, decedent's estate, corporate dissolution, or other insolvency proceeding is hereby redelegated to the following officers:

Chief, Special Procedure Staff  
Chief, Technical and Office Compliance Branch

Chief, Technical and Office Compliance Group in streamlined districts

2. The authority in Section 1 may be redelegated but not lower than the following:

Special Procedures Officers  
Advisors no lower than grade 12  
Advisor/Reviewers no lower than grade 12

Chief, of sections or units responsible for preparing proofs of claim no lower than grade 8.

This order supersedes Delegation Order No. 51 (Rev. 5), issued September 29, 1980.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 55 (Rev. 1)**  
Effective date: 6-27-80  
**Reports of Restoration of Balances Withdrawn from Appropriation and Fund Accounts**

Pursuant to the authority vested in me by Treasury Department Order No. 177-15 (Revised), I hereby delegate to the Fiscal Management Officer authority to make the determination of restoration of funds provided for in section 1 (a) (2) of the Act of July 25, 1956 (31 U.S.C. 701 (a) (2)) and such reports related thereto as may be required by the Department of the Treasury.

The authority delegated herein may not be redelegated.

Delegation Order No. 55, issued October 28, 1957, is superseded.

/s/ Jerome Kurtz  
Commissioner

**Order No. 56 (Rev. 1)**  
Effective date: 5-12-86  
**Gasoline and Lubricating Oil Bonds**

Authority is hereby delegated to the Assistant Commissioner (International) and District Directors of Internal Revenue to make final determination as to the amount of bond required to

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be given by producers or importers of gasoline and manufacturers or producers of lubricating oil under the provisions of section 314.9 of Regulations 44, in cases where the amount of the bond calculated under such section would exceed \$30,000.

The authority herein delegated may not be redelegated.

Delegation Order No. 56, effective December 27, 1957, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 57 (Rev. 7)**  
Effective date: 5-12-86

**Notice of Additional Inspection of Taxpayer's Books of Account Under Section 7605(b), Internal Revenue Code 1954**

Pursuant to the provisions of Section 7851(b)(3) of the Internal Revenue Code of 1954, there is hereby delegated to the Assistant Commissioner (International), the Director, Office of Compliance, each Chief, Employee Plans and Exempt Organizations Division, Chief, Examination Division, District Director of a Streamlined District, and Chief, Compliance Division, the authority to sign in his/her name, after investigation, on the notice to a taxpayer, required by Section 7605(b) of the Internal Revenue Code of 1954, that an additional inspection of such taxpayer's books of account is necessary.

This authority may not be redelegated.

Delegation Order No. 57 (Rev. 6), effective June 13, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 60 (Rev. 6)**  
**Chief Counsel Directives Manual (30)330.2**

Effective date: 5-12-86

**26 CFR 601.106: Appeals Functions. Settlement of Cases Docketed in the United States Tax Court**

[Supplemented and Amended by Delegation Order No. 190]

With respect to cases docketed in the United States Tax Court, the authority vested in the

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Commissioner of Internal Revenue by 26 CFR 301.6020-1, 26 CFR 301.6201-1, 26 CFR 301.7701-9, and Treasury Department Order No. 150-37 is hereby delegated and pursuant to the authority vested in Chief Counsel for the Internal Revenue Service by General Counsel Legal Division Order No. 4 it is hereby delegated:

1. Chief Counsel's delegate (hereinafter Counsel) will have exclusive jurisdiction over any case docketed in the Tax Court if the notice of deficiency, liability or other determination was issued by Appeals officials; if the notice of deficiency, liability or other determination was issued after appeals consideration of all petitioned issues by the Employee Plans and Exempt Organizations function; if the notice of deficiency, liability or final adverse determination letter was issued by a district director and is based upon a National Office ruling or National Office Technical Advice in that case involving a qualification of an employee plan or tax exemption and/or foundation status of an organization (but only to the extent the case involved such issue); or, except as provided in paragraph 3, if the case was docketed under Code sections 6110, 7477, or 7478. Jurisdiction will vest with Counsel at the time such cases are docketed with the Court.

2. Appeals will have exclusive jurisdiction to settle in whole or part, for a period of four months (but no later than the receipt of the trial calendar in regular cases and no later than 15 days before the calendar call in S cases), cases docketed in the Tax Court, except cases described in above paragraph 1. The four-month period will commence at the time the Appeals officials (or the Examination officials under prior authority) receive the case from Counsel, which will be after the case is at issue. Counsel may extend the four-month period for an additional 60-day period. Any further extension (or retention during the trial calendar period) will be granted only by the Regional Counsel personally. At the conclusion of the four-month period or the period as extended, or at such earlier time as Appeals concludes that the case is not susceptible of settlement, Counsel will have jurisdiction over the case.

3. Associate Chief Counsels (Technical) and (Litigation) will have joint settlement jurisdiction over cases in their jurisdiction and Associate Chief Counsel (International) will have settlement jurisdiction over cases in his/her jurisdiction over any case docketed in the Tax Court under Code sections 6110 or 7478 until the first day of the calendar on which the case is called for trial, or if earlier, the day on which the Court serves on Counsel an order setting brief due dates; thereafter, Associate Chief Counsels (International) and (Litigation) will have settlement jurisdiction over cases in their respective jurisdictions.

4. The authority of Chief Counsel's delegate to redelegate is contained in Chief Counsel's Order No. 1030.1B, issued July 2, 1978.

5. This Order supersedes Commissioner's Delegation Order No. 60 (Rev. 5), Chief Counsel's Order No. 1031.1C issued November 26, 1979.

/s/ Jean Owens  
Acting Chief Counsel

/s/ James I. Owens  
Deputy Commissioner

**Order No. 66 (Rev. 11) (Correction)  
Chief Counsel Directives Manual  
(30)330.3**

Effective date: 5-12-86

**Authority of Regional Director of  
Appeals in Protested and Tax  
Court Cases**

[Supplemented and Amended by Delegation Order No. 190]

The authority vested in the Commissioner of Internal Revenue by 26 CFR 301.6020.1, 26 CFR 301.6201-1, 26 CFR 301.7701-9 and Treasury Department Order No. 150-37, is hereby delegated as follows:

1. (a) In the National Office, the Associate Commissioner (Operations), the Associate Chief Counsel (International), and in each region the Regional Commissioner, Regional Director of Appeals, Chiefs and Associate Chiefs of Appeals Offices, and Appeals Team Chiefs as to their respective cases, are authorized to represent the Commissioner in determining liability, qualification, exempt status or foundation classification for the following types of cases not docketed in the United States Tax Court when the taxpayer does not agree with the determination made by the Assistant Commis-

sioner (International) or by District Director and requests consideration by the Regional Director of Appeals:

(1) Except as excluded under paragraph 5 of this Order, liability for excise, employment, income, profits, estate (including extensions for paying estate tax under Internal Revenue Code Section 6161(a)(2) and determinations whether elections made by estates meet the conditions specified in Internal Revenue Code Sections 6166 and 6166A) and gift taxes including additions to tax, additional amounts and assessable penalties under Chapter 68 of Subtitle F of the Internal Revenue Code of 1954 or corresponding provisions of the Internal Revenue Code of 1939; - *Sub F*

(2) Initial or continuing qualification under Subchapter D of Chapter 1 of the Internal Revenue Code of 1954 and initial or continuing exempt status and foundation classification, except when a National Office ruling on the case with respect to exempt status or foundation classification, or National Office Technical Advice, with respect to qualification, exempt status or foundation classification, has been issued. In certain instances such as cases arising from the Examination Division or cases in which a National Office Technical Advice covers only a portion of the qualification issue of an employee plan, Appeals officials will have jurisdiction over the *proposed action* where a National Office ruling on the case with respect to exempt status or foundation classification or the National Office Technical Advice with respect to qualification, exempt status or foundation classification has been issued. If the Appeals proposed disposition is contrary to the National Office ruling on the case with respect to exempt status or foundation classification or the National Office Technical Advice with respect to qualification, exempt status or foundation classification, the Assistant Commissioner (Employee Plans and Exempt Organizations) or the Associate Chief Counsel (Technical), in Internal Revenue Code Section 521 cases, will make the final decision.

(b) The authorities delegated in this paragraph are subject to the exceptions set forth in paragraph 3 of this Order and they may not be re-delegated, except the authority with respect to appeals of assessed penalties may be re-delegated by the Regional Directors of Appeals to Appeals Officers.

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2. (a) In conformity with the provisions of Delegation Order No. 60 (as revised), in each income, excise, profits, estate, and gift tax case docketed in the United States Tax Court, the Regional Directors of Appeals, Chiefs and Associate Chiefs of Appeals Offices, and Appeals Team Chiefs as to their respective cases, are authorized to perform those functions delegated to the Regional Commissioner in that joint Order.

(b) The authorities delegated in this paragraph are subject to the exceptions set forth in paragraph 3 of this Order and may not be redelegated.

3. (a) The authorities delegated to the regional officials do not include authority to:

(1) Eliminate the ad valorem fraud penalty in any case in which the penalty has been determined by the district office or service center office in connection with a tax year or period, or which is related to or affects such year or period, for which criminal prosecution against the taxpayer (or related taxpayer involving the same transaction) has been recommended to the Department of Justice for willful attempt to evade or defeat tax, or for willful failure to file a return, except upon the recommendation or concurrence of Counsel; or

(2) Act in any case in which a recommendation for criminal prosecution is pending, except with the concurrence of Counsel.

(b) If the coordinating official has not concurred in any case referred to in paragraphs 1 and 2 of this Order involving an Appeals Coordinated Issue, except in the event of a final decision made by the Assistant Commissioner (Employee Plans and Exempt Organizations) or the Associate Chief Counsel (Technical) as referred to in paragraph 1(a)(2) of this Order, the Regional Director of Appeals in the region having jurisdiction over the case makes the final determination as to the disposition of the Appeals Coordinated Issue. This authority may not be redelegated.

4. In any case not docketed in the Tax Court in which a statutory notice was issued by the Assistant Commissioner (International), a District Director, or by a Service Center Director, the Regional Director of Appeals may relinquish the requested jurisdiction by waiver to that official. No such waiver shall be made in any case in which criminal prosecution has been recommended and not finally disposed of; nor shall such a waiver be made in any case in which the determination in the statutory notice includes the ad valorem fraud penalty. Notwithstanding any such waiver, upon filing of a petition with the Tax Court, jurisdiction shall revert in the Regional Director of Appeals.

5. The excise and employment taxes subject to the provisions of this Order include any Federal excise or employment tax under the Internal Revenue Code of 1954, except any tax imposed by the following provisions or corresponding provisions of the Internal Revenue Code of 1939:

(a) Subtitle E; or

(b) Subchapter D, Chapter 78 of Subtitle F, insofar as it relates to taxes imposed under Subtitle E.

6. The authority to make and subscribe to a return under provisions of Code section 6020 is delegated to Appeals Officers.

7. The authorities contained in this Order are intended to supplement the authorities contained in Delegation Order No. 60 (as revised).

8. This Order supersedes Commissioner's Delegation Order No. 66 (Rev. 10) and Chief Counsel's Order No. 1031.2D dated February 28, 1980.

/s/ Jean Owens

Acting Chief Counsel

/s/ James I. Owens

Deputy Commissioner

#### Order No. 67 (Rev. 17)

Effective date: 8-4-86

#### Signing the Commissioner's Name or on His Behalf

Effective 9:00 a.m., August 4, 1986, all outstanding authorizations to sign the name of, or on behalf of, James I. Owens, Acting Commissioner of Internal Revenue, are hereby amended to authorize the signing of the name of, or on behalf of, Lawrence B. Gibbs, Commissioner of Internal Revenue.

Delegation Order No. 67 (Rev. 16) effective May 1, 1986, is superseded.

/s/ Lawrence B. Gibbs

Commissioner

#### Order No. 68 (Rev. 4)

Effective date: 5-12-86

#### Allowances and Differentials to Employees Serving in Foreign Areas

Pursuant to the authority vested in me by Treasury Department Order No. 101-32 and in accordance with regulations issued pursuant to Title II, Public Law 86-707 approved September 6, 1960, effective April 2, 1961, I hereby authorize the Fiscal Management Officer:

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a. upon recommendation of the Assistant Commissioner (International), to grant allowances and differentials to Internal Revenue Service employees permanently stationed in foreign areas; and

b. upon recommendation of the Assistant Commissioner (International), to grant allowances and differentials to Internal Revenue Service employees stationed in foreign areas on Tax Administration Advisory Services (TAAS) assignments under authority of Sections 607 and 625(d)(1) of the Foreign Assistance Act of 1961, as amended.

The authority delegated herein may be re-delegated by the official specified in this order and may not be further redelegated.

This Order supersedes Delegation Order No. 68 (Rev. 3), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 69 (Rev. 5)**

Effective date: 5-12-86

#### **Designating Employees Who May Certify That Commercial Long-Distance Calls Were Necessary in the Interest of the Government**

Pursuant to the authority delegated to me by Treasury Department Order No. 101-8, authority is hereby delegated to the following officials to designate in writing officers and employees who may certify, as required by the Act of May 10, 1939 (31 USC 680a), that the use of commercial long-distance telephone calls was necessary in the interest of the Government.

Director, Facilities Management Division  
Regional Commissioners  
Assistant Commissioner (International)  
Associate Chief Counsel (International)  
Regional Inspectors  
Regional Counsel  
District Directors  
Service Center Directors  
Director, National Computer Center  
Director, Data Center

The original of each order designating officers or employees to so certify shall be maintained in the office of the designating official, readily available to the General Accounting Office.

The authority to designate certifying officers and employees delegated herein may not be redelegated.

This Order supersedes Delegation Order No. 69 (Rev. 4), issued September 10, 1979.

/s/ James I. Owens -  
Deputy Commissioner

#### **Order No. 74 (Rev. 4)**

Effective date: 3-21-82

#### **Travel of Personnel Detailed to the Internal Revenue Service**

Authority is hereby delegated to the officials named below to authorize or approve travel on behalf of the Internal Revenue Service by employees of other offices of the Treasury Department and other Government agencies, under the Standardized Government Travel Regulations, as amended, and the administrative regulations of the Service, in cases where such employees have been properly detailed for duty with the Internal Revenue Service under arrangements that do not provide for payment of their travel vouchers by their employing agencies:

Assistant Commissioners  
Assistants to the Commissioner  
Division Directors (or equivalent level position)  
Director, Data Center  
Director, National Computer Center  
Chief Counsel  
Regional Commissioners  
Regional Inspectors  
Regional Counsel  
District Directors

In addition to the above authority, the Fiscal Management Officer may prescribe the rates of per diem in lieu of subsistence expenses to be allowed in individual cases for travel on official business within and outside the continental limits of the United States, not to exceed the maximum rates established by statute and by higher authority, upon determination that the rates prescribed in Internal Revenue regulations are not reasonably commensurate with the detailed individual's subsistence expenses.

The authority delegated herein may not be redelegated.

This Order supersedes Delegation Order No. 74 (Rev. 3) issued May 10, 1972.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 74**

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**Order No. 76**

Effective date: 3-15-80

**Signing Reports on Budget Status  
Required by Bureau of the Budget  
Circular No. A-34**

Pursuant to the authority vested in me as Commissioner of Internal Revenue, under regulations contained in Treasury Department Circular No. 880 (Revised), dated July 9, 1959, authority is hereby delegated to the Fiscal Management Officer to sign reports on budget status required by Bureau of the Budget Circular No. A-34.

This authority may not be redelegated.

/s/ Dana Latham  
Commissioner

**Order No. 77 (Rev. 20)**

Effective date: 9-22-86

**Authority to Issue Notices of  
Deficiency**

1. The authority granted to the Commissioner of Internal Revenue and District Directors, by 26 CFR 301.7701-9, 26 USC 6212, 26 CFR 301.6212-1, Treasury Department Order 150-37, and 26 CFR 301.6861-1 to sign and send to the taxpayer by registered or certified mail any notice of deficiency is hereby delegated to the following officials:

- a. Chief Counsel;
- b. Regional Counsel;
- c. Regional Directors of Appeals;
- d. Chiefs and Associate Chiefs of Appeals Offices;
- e. Appeals Team Chiefs as to their respective cases;
- f. Service Center Directors;
- g. Assistant Commissioner (International);
- h. Reviewers (grade GS-12 and higher) in Employee Plans and Exempt Organizations Divisions;
- i. Revenue Agents, and Tax Auditors, (Reviewers) (grade GS-6 and higher) in the Examination Divisions and the Office of Compliance, Assistant Commissioner (International);
- j. Revenue Agents (grade GS-11 and higher) in streamlined districts Examination Sections and/or groups;
- k. Chiefs of Correspondence and Processing Sections;
- l. Examination Tax Examiners/Revenue Agents (grade GS-6 and higher) in Service Center Compliance Divisions;

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m. Tax Examiners (grade GS-5 and higher) in Service Center Processing and Tax Accounts Divisions;

n. Tax Examiners (Reviewers) (Grade GS-6 and higher). Quality Assurance and Management Support Division, Service Centers; and

o. Tax Examiners, (grade GS-6 and higher) in Service Center Collection Branch.

2. Delegation Order No. 77 (Rev. 19), effective May 12, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 80 (Rev. 3)**

Effective date: 3-21-82

**Authority to Determine  
Correspondence Course  
Enrollment Requirements**

1. Authority is hereby delegated to the following officials to determine the correspondence course enrollment requirements for employees under their jurisdiction. (Requirements may be established in terms of entire courses or portions of such courses):

- Assistant Commissioners
- Chief Counsel
- Regional Commissioners
- Regional Counsel
- District Directors
- Service Center Directors

2. These officials determine which employees will be required to complete courses or portions of courses for effective work performance, the minimum rate of which courses shall be completed, and the amount of official time to be allowed for the preparation of each course assignment. The minimum rate shall be not less than (a) one assignment for each four hours of official time allowed and (b) one assignment per month per course unless unusual circumstances justify exceptions. Normally, the maximum official time allowed shall not exceed four hours per pay period for each course for which the employee is enrolled.

3. The immediate supervisor shall be responsible for seeing to it that enrollees meet the rate-of-completion standards and are allotted the prescribed official time.

4. This authority should be redelegated to the immediate supervisor.

5. This Order supersedes Delegation Order No. 80 (Rev. 2), issued January 29, 1979.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 81 (Rev. 11)**

Effective date: 3-21-82

**Delegation of Authority in Various Personnel Matters**

The authority vested in the Commissioner of Internal Revenue by Treasury Department Order 177-19 (as revised); Administrative Circular No. 46, Supplement 1; Chapters 451 and 540 of the Treasury Personnel Management Manual; and 5 U.S.C. 5108(e) to propose, make final decisions, and effect adverse actions, disciplinary actions and separations or terminations during probationary period for pre-employment reasons; to make final decisions and effect separations or terminations during probationary period for post-employment reasons, written reprimands, oral admonishments confirmed in writing, oral admonishments, warning letters, letters of caution, closed without action letters, clearance letters, grievances and appeals; to approve personnel actions; to approve suitability cases; to approve outstanding performance ratings and incentive awards; to approve within-grade step increases for acceptable level of competence and within-grade step increases for high quality performance; to approve unsatisfactory performance ratings; to approve Merit Pay Cash Awards for Merit Pay System employees; and to classify General Schedule and Federal Wage System positions is hereby delegated as indicated in Attachment A and Attachment B. (See Exhibits 1 and 2)

The Chief Counsel is also delegated the authorities cited above with authority to redelegate.

This Order supersedes Delegation Order No. 81 (Rev. 10), issued April 16, 1979; 81 (Rev. 10), Amend. 3, issued January 7, 1980; 81 (Rev. 10), Amend. 4, issued January 25, 1980; 81 (Rev. 10), Amend. 7, issued September 29, 1980; and 81 (Rev. 10), Amend. 9, issued October 5, 1981.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 89 (Rev. 6)**

Effective date: 3-7-83

**Administrative Control of Documents and Material**

1. The authority vested in the Commissioner of Internal Revenue by Treasury Directives Manual Chapter TD 71-05.A of September 11, 1981, for the administrative control of information necessarily restricted for official purposes is hereby delegated as follows:

2. The Deputy Commissioner; Associate Commissioners; Chief Counsel; Deputy Chief Counsel; Assistant Commissioners; Associate Chief Counsel (Technical); Deputy Assistant Commissioners; Assistants to the Commissioner; Assistant to the Deputy Commissioner; National Office Division Directors; National Office Assistant Division Directors; Regional Commissioners; Regional Inspectors; Regional Directors of Appeals; Assistant Regional Commissioners; District Directors; Service Center Directors; Director, Data Center; and Director, National Computer Center are authorized to approve the marking of the legend OFFICIAL USE ONLY on documents or materials, which require restriction to a lesser degree than those marked LIMITED OFFICIAL USE, but which may be made available only to authorized personnel. This authority may not be redelegated.

3. The authority previously delegated to the Deputy Commissioner to control documents and materials as LIMITED OFFICIAL USE is hereby rescinded.

4. The authority to decontrol documents or materials controlled under this Delegation Order may be exercised only by the official authorizing the original control, a successor in that capacity, or a supervisory official of either and may not be redelegated.

5. Delegation Order No. 89 (Rev. 5), effective March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 90**

Effective date: 4-26-63

**Approval of Standard Form 1151, Nonexpenditure Transfer Authorization**

Pursuant to the authority vested in me by Treasury Department Accounting Policy Circular No. 12, dated March 19, 1963, authority is hereby delegated to the Fiscal Management Officer to approve Standard Form 1151, Nonexpenditure Transfer Authorization, for non-expenditure transfers from appropriated funds of the Internal Revenue Service.

This authority may not be redelegated.

/s/ Bertrand M. Harding  
(Acting) Commissioner

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**Order No. 91 (Rev. 1)**

Effective date: 5-12-86

**Service Agreement between the Internal Revenue Service and the Agency for International Development (AID)**

Authority is hereby delegated to the Assistant Commissioner (International), to develop and enter into the Service Agreements described in paragraph IV, of the General Agreement between the Treasury Department and the Agency for International Development, dated February 14, 1966.

The authority delegated herein may be re-delegated by the official specified in this order and may not be further re-delegated.

This order supersedes Commissioner's Delegation Order No. 91, issued June 13, 1963.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 92 (Rev. 8)**

Effective date: 1-28-87

**Delegation of Authority in Training and Development Matters**

The authority delegated to the Commissioner of Internal Revenue in Chapter 250, Treasury Personnel Manual, to administer and conduct training and development activities is hereby re-delegated as follows:

A. To the Director, Human Resources Division, without the authority to redelegate; to the Director, National Office Resources Management Division, with authority to redelegate only to the Chief, National Office Human Resources Branch; and to each Regional Commissioner, with authority to redelegate to Chief, Training and Development Branch at the Regional Headquarters, and to the Assistant Commissioner (International), District Directors and Service Center Directors, without the authority to redelegate:

1. To approve the selection of and to assign employees to training conducted by the Department of the Treasury and other government agencies, including training administered by the Office of Personnel Management.

2. To approve the selection of and to assign employees to training which does not exceed 80 hours for any one assignment by, in or through non-government facilities and to determine in so selecting and assigning employ-

ees that adequate training for such employees by, in, or through a government facility is not reasonably available, in accordance with Section 410.501, Office of Personnel Management Regulation. (See Paragraph C of this Delegation Order.)

B. To the Assistant Commissioner (Human Resources Management and Support) and the Director, Human Resources Division, without authority to redelegate, and in accordance with Office of Personnel Management and Administrative regulations:

1. To select and assign employees to training of more than 80 hours duration by, in, or through non-government facilities and to determine in so selecting and assigning that adequate training for such employees by, in, or through a government facility is not reasonably available. Section 410.501, Office of Personnel Management Regulations.

2. To waive the limitations on training of employees by, in, or through non-government facilities. Section 410.506, Office of Personnel Management Regulations.

C. To the Director, National Office Resources Management Division, with authority to redelegate only to Chief, National Office Human Resources Branch; and to each Regional Commissioner and the Assistant Commissioner (International), with authority to redelegate only to the Chief, Training and Development Branch at the Regional Headquarters or the Director, Office of Support and Management, Assistant Commissioner (International); and to District and Service Center Directors with authority to redelegate only to Chief, Resources Management Division. This authority may not be re-delegated.

1. To review and approve only requests for CPA and Bar Examination Review training which exceed 80 hours duration in a non-government facility; and to ensure that the training requests are in accordance with guidelines and selection criteria established and approved by the Commissioner and as contained in current labor agreements and Internal Revenue directives. Section 6, Chapter 250, Treasury Personnel Manual.

2. To waive the limitation of one year of current continuous civilian service for those employees identified as eligible for CPA and Bar Examination Review training and in so granting waivers to determine that exceptions are in accordance with Section 410.504, Office of Personnel Management Regulations, and Subchapter IX, Chapter 410, Treasury Personnel Manual.

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D. To the Director, Human Resources Division, without the authority to redelegate; to the Director, National Office Resources Management Division, with authority to redelegate only to the Chief, National Office Human Resources Branch; and to each Regional Commissioner and the Assistant Commissioner (International), with the authority to redelegate to Chief, Training and Development Branch at the Regional Headquarters or the Director, Office of Support and Management, Assistant Commissioner (International), without the authority to redelegate, and to District Directors and Service Center Directors, with authority to redelegate to Chief, Resources Management Division;

1. To enter into agreements or make other appropriate arrangements for instructors, space and equipment for the training of employees by, in or through government facilities. Agreements or arrangements for non-government instructors, space, equipment, and training (including those items enumerated in Paragraph D.2.b through e) will be made through proper contracting officials in accordance with Office of Personnel Management and Treasury Regulations.

2. To determine with respect to employees what fee(s) constitute necessary training expenses of a trainee properly incident to training programs by, in, or through government or non-government facilities and to authorize payment of such expenses:

- a. travel and per diem in lieu of subsistence
- b. tuition and matriculation fees
- c. library and laboratory fees
- d. purchase or rental of books, materials, supplies

e. membership fees, but only to the extent that such fees are necessary costs directly related to the training itself or where such payment of fees is a required condition to participation in the training program

f. stipulated sum per day for each day of attendance when a trainee who may not be reimbursed under any other authority is required to "live in" at a training site or to attend mealtime sessions as a part of the training course.

Delegation Order No. 92 (Rev. 7) effective May 12, 1986, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

### Order No. 93 (Rev. 8)

Effective date: 3-21-82

#### Authority to Consent to a Redetermination of Aggregations by a Taxpayer in the Case of Invalid Basic Aggregations or Invalid Additions

1. The authority vested in the Commissioner of Internal Revenue as prescribed in 26 CFR 1.614-2(d)(5) and 26 CFR 1.614-3(f)(8) and described below is hereby delegated to Chief Counsel, Regional Counsel, Regional Directors of Appeals, Chiefs and Associate Chiefs of Appeals Offices, Appeals Team Chiefs as to their respective cases, District Directors, and in other than streamlined districts, Chiefs, District Examination Divisions. In streamlined districts, this authority is not delegated below the District Director.

Consent to the reforming of aggregations by a taxpayer where the taxpayer has formed invalid basic aggregations or made invalid additions to valid or invalid basic aggregations, and

Consent, in the case of oil and gas wells where an invalid aggregation has been formed under section 614(b), to the treatment by a taxpayer of all the properties included in the aggregation, which fall within a single operating unit, under the provisions of section 614(d) rather than section 614(b) of the 1954 Code if so requested by the taxpayer.

2. In the case of oil and gas wells this delegation order shall apply only to taxable years subject to the 1954 Code beginning before January 1, 1964.

3. The authority delegated herein may not be redelegated.

4. This Order supersedes Delegation Order No. 93 (Rev. 7), issued February 28, 1980.

/s/ James I. Owens  
Deputy Commissioner

### Order No. 95 (Rev. 11)

Effective date: 7-6-83

#### Authority to Authorize or Approve Travel, Travel Advances, Transportation Services and to Approve Travel Vouchers

1. The authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 72, Revised, Department of the Treasury Order Number: 101-19 and Department of

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the Treasury Order Number: 101-21 is hereby delegated to the officials designated below (except as provided in paragraph 8 below), to direct official travel and administratively approve vouchers claiming reimbursement therefor when performed under the General Travel Order by (a) themselves (except Fiscal Management Officer and Director, National Office Resources Management Division); and (b) personnel under their supervision and control, and to authorize related advances.

Assistants to the Commissioner  
Associate Commissioners  
Assistant Commissioners  
Division Directors (or equivalent level position)

Fiscal Management Officer  
Director, National Computer Center  
Director, Data Center  
Chief Counsel  
Regional Commissioners  
Regional Counsel  
Regional Directors of Appeals  
Assistant Regional Commissioners  
Regional Inspectors  
Assistant Regional Inspectors  
District Directors  
Service Center Directors

a. The authority to direct official travel, administratively approve travel vouchers and authorize related travel advances may be redelegated by the officials specified in this order, but not lower than to employees in supervisory positions.

b. The officials listed in item 1 above may not redelegate the authority to direct, approve, or authorize their own (1) official travel, (2) travel vouchers and (3) travel advances (except that Regional Commissioners may redelegate this authority to the Regional Equal Employment Opportunity Officers and the Regional Problem Resolution Officers).

2. The officers named in item 1 above may authorize or approve the use of first-class air accommodations by themselves (except Fiscal Management Officer and Director, National Office Resources Management Division), employees under their supervision and control and, where applicable, their immediate families only when all regularly scheduled flights between the authorized origin and destination points (including connection points) provide only first class accommodations.

a. This authority may not be redelegated.

3. All Assistant Commissioners, Regional Commissioners and Regional Inspectors may authorize or approve the use of first-class air accommodations by themselves, employees under their supervision and control and, where applicable, their immediate families performing official travel as provided under the limited circumstances as enumerated in text 233 of IRM 1763, Travel Handbook.

a. This authority may be redelegated as follows:

(1) Assistant Commissioners may redelegate, but not lower than to Division Directors (or equivalent level position).

(2) Regional Commissioners may redelegate, but not lower than to Branch Chiefs in the Regional Office and Division Chiefs in District Offices and the Service Centers. In streamlined districts this authority may not be redelegated below the District Director.

(3) Regional Inspectors may redelegate, but not lower than to Assistant Regional Inspectors.

4. The officers named in item 1 above may authorize or approve the use of accommodations superior to the lowest first-class rate for transportation by rail or ship by themselves (except Fiscal Management Officer and Director, National Office Resources Management Division), employees under their supervision and control and, where applicable, their immediate families, for reasons defined in Chapter 1 of the Federal Travel Regulations.

a. This authority may not be redelegated.

5. The officers named in item 1 above may authorize or approve the use of noncontract air carriers, by themselves (except Fiscal Management Officer and Director, National Office Resources Management Division) and employees under their supervision and control, instead of contract air carriers between city-pairs when justified under the limited circumstances as enumerated in text 233 of IRM 1763, Travel Handbook.

a. This authority may be redelegated but not lower than to employees in supervisory positions with delegated authority to direct official travel.

b. The authority to authorize or approve one's own use of noncontract air carriers may not be redelegated.

6. The officers named in item 1 above may authorize or approve the use of non-contract air travel, by themselves (except Fiscal Management Officer and Director, National Office Resources Management Division), and employees under their supervision and control, instead of the discounted Metroliner coach service in the Northeast Corridor when justified under the limited circumstances as enumerated in text 232 of IRM 1763, Travel Handbook.

a. The authority delegated to National Office officials and District Directors of steamlined districts may not be redelegated. Other officials may redelegate the authority no lower than Division Chiefs.

b. The authority to approve one's own noncontract air travel in lieu of Metroliner may not be redelegated.

7. Notwithstanding the above, the Chief Counsel may redelegate to a level not lower than Division Directors in the National Office or District Counsel in the field any of the authority contained within this Delegation Order.

8. The authority to direct official travel by an individual employed intermittently in the Government service as an expert or consultant and paid on a daily when-actually-employed basis and an individual serving without pay or at \$1 a year, and to administratively approve vouchers claiming reimbursement for such travel, is hereby delegated to the officials designated below.

Assistants to the Commissioner  
Associate Commissioners  
Assistant Commissioners  
Chief Counsel  
Deputy Chief Counsel  
Regional Commissioners  
Regional Inspectors  
Regional Counsel

a. This authority may not be redelegated.

9. Delegation Order No. 95 (Rev. 10), effective December 20, 1982 is superseded.

/s/ James I. Owens  
Acting Commissioner

#### **Order No. 96 (Rev. 9) (Correction)**

Effective date: 4-17-86

#### **Application of Rulings Without Retroactive Effect**

1. Pursuant to authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7805-1(b):

a. the Associate Chief Counsel (Technical) and the Deputy Associate Chief Counsel (Technical) are hereby authorized to prescribe the extent, if any, to which any ruling issued by or pursuant to authorization from the Chief Counsel relating to the internal revenue laws shall be applied without retroactive effect.

b. the Assistant Commissioner (Employee Plans and Exempt Organizations) and the Deputy Assistant Commissioner (Employee Plans and Exempt Organizations) are hereby authorized to prescribe the extent, if any, to which any ruling issued by or pursuant to authorization from the Assistant Commissioner relating to the internal revenue laws shall be applied without retroactive effect.

2. a. Pursuant to authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7805-1(b), there is hereby delegated to the Director, Employee Plans Technical and Actuarial Division of the National Office, and to the Director of each EP/EO Key District, the authority to limit the retroactive effect of the revocation of any determination letter or opinion letter issued with respect to employee plans if the conditions set forth in Notice 86-3 are met:

b. Partial relief will be granted through section 7805(b) such as described in Notice 86-3.

3. The section 7805(b) authority described in sections 2a and 2b will be exercised except in rare and unusual circumstances. Where rare and unusual circumstances exist, denial of section 7805(b) relief will be applied only if approved by the National Office.

4. The authority delegated in section 1 may not be redelegated.

5. The authority to grant 7805(b) relief in certain employee plan matters herein delegated to the Director, Employee Plans Technical and Actuarial Division and to the Director of each EP/EO Key District may not be redelegated below the level of Chief, Employee Plans Rulings and Qualifications Branch and Chief, EP/EO Division, respectively.

6. This delegation order expires with respect to the Director of each EP/EO Key District on December 31, 1987.

7. Delegation Order No. 96 (Rev. 8), effective November 27, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 97 (Rev. 26)**

Effective date: 2-20-87

**Closing Agreements Concerning Internal Revenue Tax Liability**

Pursuant to authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7121-1(a); Treasury Department Order No. 150-32; Treasury Department Order No. 150-36; and Treasury Department Order No. 150-83, subject to the transfer of authority covered in Treasury Department Order No. 221, as modified by Treasury Department Order No. 221-3 (Rev. 2), as revised, this authority is hereinafter delegated.

1. The Chief Counsel is hereby authorized in cases under his/her jurisdiction to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) in respect to any prospective transactions or completed transactions if the request to the Chief Counsel for determination or ruling was made before any affected returns have been filed.

2. The Deputy Chief Counsel, the Associate Chief Counsel (International), and the Assistant Commissioners (Examination) and (International), are hereby authorized to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) for a taxable period or periods ended prior to the date of agreement and related specific items affecting other taxable periods. The Associate Commissioner (Operations) is also authorized to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) with respect to the performance of his/her functions as the competent authority under the tax conventions of the United States.

3. The Assistant Commissioner (Employee Plans and Exempt Organizations) is hereby authorized to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) in cases under his/her jurisdiction, that is, in respect of any transaction concerning employee plans or exempt organizations.

4. The Assistant Commissioner (International); Regional Commissioners; Regional Counsel; Regional Directors of Appeals; Assist-

ant Regional Commissioners (Examination); Service Center Directors; District Directors; Chiefs and Associate Chiefs of Appeals Offices; and Appeals Team Chiefs with respect to his/her team cases, are hereby authorized in cases under their jurisdiction (but excluding cases docketed before the United States Tax Court) to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) for a taxable period or periods ended prior to the date of agreement and related specific items affecting other taxable periods.

5. The Associate Chief Counsels (Technical) and (International); the Assistant Commissioners (Employee Plans and Exempt Organizations) and (International); Regional Commissioners; Regional Counsel; Regional Directors of Appeals; Chiefs and Associates Chiefs of Appeals Offices; and Appeals Team Chiefs with respect to his/her team cases, are hereby authorized in cases under their jurisdiction docketed in the United States Tax Court and in other Tax Court cases upon the request of Chief Counsel or his/her delegate to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) but only in respect to related specific items affecting other taxable periods.

6. The Assistant Commissioner (International) is hereby authorized to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or of the person or estate for whom he/she acts) in cases under his/her jurisdiction, and to provide for the mitigation of economic double taxation under section 3 of Revenue Procedure 64-54, C.B. 1964-2, 1008, under Revenue Procedure 72-22, C.B. 1972-1, 747, and under Revenue Procedure 69-13, C.B. 1969-1, 402, and to enter into and approve a written agreement providing the treatment available under Revenue Procedure 65-17, C.B. 1965-1, 833.

7. The authority delegated herein does not include the authority to set aside any closing agreement.

8. Authority delegated in this Order may not be redelegated, except that the Chief Counsel may redelegate the authority contained in paragraph 1 to the Associate Chief Counsels (Technical) and (International), the Deputy Associate Chief Counsel (International), and to the technical advisors on the staffs of the Asso-

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ciate Chief Counsels (Technical) and (International) for cases that do not involve precedent issues; the Assistant Commissioners (Examination) and (International) may redelegate the authority contained in paragraph 2 of this order to the Deputy Assistant Commissioners (Examination) and (International); the Deputy Chief Counsel may redelegate the authority in paragraph 2 of this Order but not lower than the Deputy Associate Chief Counsel (Litigation) or the Deputy Associate Chief Counsel (International); and the Assistant Commissioner (Employee Plans and Exempt Organizations) may redelegate the authority contained in paragraph 3 of this Order to the Deputy Assistant Commissioner (Employee Plans and Exempt Organizations) and to the Technical Advisors on the Staff of the Assistant Commissioner (Employee Plans and Exempt Organizations) for cases that do not involve precedent issues; Service Center Directors and Director, Austin Compliance Center may redelegate the authority contained in paragraph 4 of this Order but not below the Chief, Examination Support Unit with respect to agreements concerning the administrative disposition of certain tax shelter cases; and not below the Chief, Windfall Profit Tax Staff, Austin Service Center or Austin Compliance Center with respect to entering into and approving a written agreement with the Tax Matters Partner/Person (TMP) and one or more partners or shareholders with respect to whether the partnership or S corporation, acting through its TMP, is duly authorized to act on behalf of the partners or shareholders in the determination of partnership or S corporation items for purposes of the tax imposed by Chapter 45, and for purposes of assessment and collection of the windfall profit tax for such partnership or S corporation taxable year. The Assistant Commissioner (International) and District Directors may redelegate the authority contained in paragraph 4 of this Order but not below the Chief, Quality Review Staff/Section with respect to all matters, and not below the Chief, Examination Support Staff/Section, or Chief, Planning and Special Programs Branch/Section, with respect to agreements concerning the administrative disposition of certain tax shelter cases, or Chief, Special Procedures function, with respect to the waiver of right to claim refunds for those responsible officers who pay the corporate liability in lieu of a 100-percent penalty assessment under IRC 6672.

9. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

10. Delegation Order No. 97 (Rev. 25), effective May 12, 1986, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 100 (Rev. 5)**

Effective date: 1-28-87

**Furnishing Special Statistical Studies, Compilations, Return and Return Information, Training, and Training Aids**

1. The authority to furnish information on a reimbursable basis, provided by 26 USC 6108 and delegated to the Commissioner of Internal Revenue by Treasury Department Order No. 150-37, is hereby redelegated to the Assistant Commissioner (Returns and Information Processing). Upon written request of any person and agreement by such person to pay the cost of the work or services to be performed, the Assistant Commissioner (Returns and Information Processing) is authorized to provide special statistical studies and compilations involving return information (as defined in 26 USC 6103(b)(2)). Whereas these special statistical studies and compilations may be derived from return information, they do not, in and of themselves, constitute return information. No publication or disclosure of statistics or other information authorized under this delegation shall permit the disclosure of any information that would be associated with or otherwise identify, directly or indirectly, a particular taxpayer. This authority may not be redelegated below the level of Division Director.

2. The authority to enter into contracts to furnish information on a reimbursable basis under 26 USC 6103, and delegated to the Commissioner of Internal Revenue by Treasury Department Order No. 150-37, is hereby redelegated to all Assistant Commissioners. Upon written request by any person and agreement by such person to pay the cost of work to be performed, the Assistant Commissioner having functional responsibility over the resources to be utilized in filling this request may authorize the providing of services or the furnishing of return and return information upon determination by the Commissioner or his/her delegate that information to be furnished is disclosable under 26 USC 6103. Any return or return information (as defined in 26 USC 6103(b)(1) and (2)) provided under this para-

graph is subject to disclosure laws, regulations, and internal operating instructions covering 26 USC 6103. Joint authorization may be appropriate if filling the request requires utilization of resources in more than one Assistant Commissioner area. This authority may not be redelegated below the level of Division Director or equivalent level position.

3. The authority delegated to the Commissioner of Internal Revenue by 26 CFR 301.7516-1 is hereby redelegated to the Assistant Commissioner (Human Resources Management and Support), within his/her discretion, upon written request, to admit employees and officials of any State, the Commonwealth of Puerto Rico, any possession of the United States, any political subdivision or instrumentality of any of the foregoing, and the District of Columbia to training courses conducted by the Internal Revenue Services and to authorize that they be supplied with texts and other training aids. The authority to admit officials of foreign governments to training courses conducted by IRS and to authorize that they be supplied with texts and other training aids is hereby redelegated to the Assistant Commissioner (International). The Assistant Commissioner (Human Resources Management and Support) may require payment of a reasonable fee not to exceed the cost of the training and training aids supplied pursuant to request from the party or parties making such requests. This authority may not be redelegated below the level of Division Director.

4. Delegation Order No. 100 (Rev. 4), issued May 12, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 102 (Rev. 8)**

Effective date: 1-28-87

#### **Delegation of Authority in Labor-Management Relations Matters**

1. The authority delegated to the Commissioner of Internal Revenue in Chapter 711, Treasury Personnel Manual, to administer the Labor-Management Relations Program is hereby delegated as follows:

(a) The Director, Human Resources Division, is authorized:

(1) to act as the Service's representative in dealing with the national headquarters of unions;

(2) to negotiate and execute agreements affecting more than one appointing office and agreements covering any amendments, corrections, alterations, substitutions and/or changes thereto;

(3) to act as final approving official on all local agreements affecting only the immediate appointing office, including any amendments, corrections, alterations, substitutions and/or changes thereto, subject to existing statements of Service policy;

(4) to establish and represent the Service's position on the appropriateness of units, non-negotiability assertions, negotiation impasses, unfair labor practice complaints, standards of conduct cases and other formal proceedings before the Federal Labor Relations Authority, the Federal Services Impasses Panel, and the Department of Labor;

(5) to consult, as appropriate, with recognized unions holding national consultation rights with the Service and to consult with the national headquarters of properly recognized unions on Servicewide issues and issues affecting more than one appointing office;

(6) to determine whether a dispute arising out of a collective bargaining agreement, involving a contract interpretation issue or a national grievance, shall be submitted to binding arbitration, and to represent the Service's position before an arbitrator; and

(7) to issue interpretations of national agreements.

(b) Regional Commissioners (regarding Regional Office employees); Assistant Commissioner (International); District Directors; Service Center Directors; the Director, Data Center; the Director, National Office Resources Management Division; and the Director, National Computer Center, are authorized:

(1) to negotiate basic agreements after prior consultation with the Director, Human Resources Division, or his/her designee;

(2) to negotiate local supplemental agreements subject to the terms of any controlling master agreement; and

(3) to consult, as appropriate, regarding local issues affecting only the immediate appointing office.

(c) Regional Commissioners; Director, National Office Resources Management Division; and Assistant Commissioner (International) are authorized to determine whether a dispute arising out of a collective bargaining agreement, other than contract interpretation issues (as determined by the Director, Human Resources Division) or a national grievance, shall be submitted to binding arbitration.

2. Any or all of the authorities delegated in 1(a) may be redelegated by the Director, Human Resources Division.

3. The authority delegated in 1(b) may be redelegated by the officials listed therein to their Personnel Officer but may not be further redelegated. In streamlined districts, the District Director may also redelegate this authority to an appropriate management official not below the group manager level.

4. The authority delegated in 1(c) may be redelegated by Regional Commissioners to Assistant Regional Commissioners (Resources Management).

5. Delegation Order No. 102 (Rev. 7) issued May 12, 1986, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 103 (Rev. 9)

Effective date: 1-28-87

#### Premium Pay for Administratively Uncontrollable Overtime

The authority delegated to the Commissioner of Internal Revenue in Chapter 550, Treasury Personnel Manual, to approve premium pay authorizations is hereby delegated as follows:

1. The Director, Human Resources Division, is authorized to prescribe eligibility requirements for the payment of premium pay, and to resolve questions of application. This authority may not be redelegated.

2. The following officials are authorized to approve premium pay authorizations for Criminal Investigators under their supervision and control who meet the eligibility requirements for premium pay:

- Assistant Commissioner (Criminal Investigation)
- Assistant Commissioner (International)
- Assistant Commissioner (Inspection)
- Regional Commissioners
- Assistant Regional Commissioners (Criminal Investigation)
- Regional Inspectors
- District Directors
- Service Center Directors

3. The authority delegated in 2. above may be redelegated to officials not below the Branch Chief level. In streamlined districts, this authority may not be redelegated below the District Director.

Delegation Order No. 103 (Rev. 8), effective May 12, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 104 (Rev. 10)

Effective date: 1-28-87

#### Absence, Leave and Carry-Over of Annual Leave

1. Pursuant to the authority granted the Commissioner of Internal Revenue by Chapter 250, Treasury Personnel Manual, to administer and conduct personnel management activities:

(a) The Associate Commissioners; Assistant Commissioners; Chief Counsel; Assistants to the Commissioner; Director, Legislative Affairs Division; Regional Commissioners; Regional Counsel; Regional Inspectors; District Directors; Service Center Directors, the Director, National Computer Center; and the Director, Data Center are hereby authorized to (1) except for (b) below, approve leave (including approval of the correction of administrative errors and the determination that a period of sickness or injury interfered with the use of scheduled annual leave, but excluding determinations covered by 2., below); (2) charge Absence Without Leave for unauthorized absences; and (3) authorize brief absences from duty without charge to leave or loss of pay, for individual employees under their supervision and control, in accordance with applicable statutes, Executive Orders, regulations and policies, except as shown in 2., below. This authority may be redelegated, but no lower than to IRS or Chief Counsel employees in supervisory positions.

(b) The Associate Commissioners; Assistant Commissioners; Chief Counsel; Assistants to the Commissioner; Regional Commissioners; Regional Counsel; Regional Inspectors; District Directors; Service Center Directors; the Director, National Computer Center; and the Director, Data Center are hereby authorized to approve leave without pay in excess of one year. This authority may not be redelegated.

(c) The Associate Commissioners; Assistant Commissioners; Regional Commissioners; Regional Counsel; Regional Inspectors; District Directors; Service Center Directors; the Director, National Computer Center; and the Director, Data Center, are hereby authorized to close their offices and dismiss employees under their supervision and control from duty without charge to leave or loss of pay, in accordance with the provisions of the Federal Personnel Manual, (1) because of interruption to normal operations by events beyond the control of management or employees; (2) for managerial reasons; and (3) because of local holidays when Federal work may not be properly performed. Only the authority to close Regional Training Centers and Branch, Area, Zone and Local offices, foreign posts, and offices in Puerto Rico may be redelegated, but not lower than

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to the official having administrative supervision at such subordinate office. Where there are two or more Internal Revenue offices in one locality under the jurisdiction of different District Directors or Assistant Regional Commissioners, such closings and dismissals are to be coordinated as prescribed by the Regional Commissioner. The Assistant Commissioner (Human Resources Management and Support) will coordinate the closing of National Office offices located in Washington, D.C.

2. The authority granted to the Commissioner of Internal Revenue by Treasury Department Order No. 231, to make determinations pursuant to Public Law 93-181, 80 Stat. 488, that the exigency of the public business is of such importance that scheduled annual leave may not be used by an employee and therefore may be carried over in accordance with the Public Law, is hereby redelegated to the Associate Commissioners, Assistant Commissioners, Assistants to the Commissioner, Regional Commissioners, and Regional Counsel. Regional Commissioners may redelegate this authority to their District and Service Center Directors, and Regional Counsel to their District Counsel. Exigency determinations must not be made by any official whose leave would be affected by the decision. In the event of such conflict, the determination shall be made at the next higher managerial level. This authority may not be re-delegated, except as provided above.

3. Delegation Order No. 104 (Rev. 9), effective July 18, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 105 (Rev. 7)**

Effective date: 2-10-83

**Authorization to Engage in  
Outside Employment, Business,  
and Other Activities**

Pursuant to authority granted to the Commissioner of Internal Revenue by Chapters 250 and 735 of the Treasury Personnel Manual.

1. Authority is hereby delegated to the following officials to approve or disapprove the acquisition or retention of direct or indirect interests in the manufacture of tobacco, snuff, or cigarettes, firearms, ammunition, or explosives, or in the production, rectification, or redistillation of distilled spirits, or in the production of fermented liquors, by employees under their supervision and control, except as restricted in paragraph 4. This authority may be redelegated, but not lower than to Division Directors (or

equivalent level position) in the National Office, Assistant Regional Commissioners in regional offices, Division Chiefs in other than streamlined districts, and service center offices, and Assistant Regional Inspectors. In streamlined districts, this authority may not be redelegated below the District Director.

Deputy Commissioner  
Associate Commissioners  
Assistant Commissioners  
Chief Counsel  
Assistants to the Commissioner  
Regional Commissioners  
District Directors  
Service Center Directors

2. Authority is hereby delegated to the following officials to approve or disapprove requests from employees under their supervision and control, except as restricted in paragraph 4, to engage in outside employment, business, and other activities. This authority may be re-delegated but not lower than to Assistant Regional Inspectors and to Branch Chiefs in the National Office, regions, districts (in other than streamlined districts), and service centers. In streamlined districts, this authority may be re-delegated but not lower than to Section Chiefs.

Deputy Commissioner  
Associate Commissioners  
Assistant Commissioners  
Chief Counsel  
Assistants to the Commissioner  
Regional Commissioners  
District Directors  
Service Center Directors

3. The Chief Counsel may redelegate the authority in paragraph 1, above, but not lower than to Regional Directors of Appeals in the regions and to Division Directors in the National Office. The Chief Counsel may redelegate the authority in paragraph 2, above, but not lower than to Chiefs, Appeals Offices in the regions and to Branch Chiefs in the National Office.

4. The Commissioner retains the authority to approve or disapprove the acquisition or retention of direct or indirect interests in the manufacture of tobacco, snuff, cigarettes, firearms, ammunition, or explosives, or in the production, rectification, or redistillation of distilled spirits, or in the production of fermented liquors, or requests to engage in outside employment, business, and other activities, by all officials whose positions are centralized to the Executive Resources Board, specified in IRM Exhibit 0920-3.

5. Delegation Order No. 105 (Rev. 6), effective July 9, 1982 is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 106 (Rev. 12)**

Effective date: 1-28-87

**Delegation of Procurement Authority**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order No. 101-3 and Memorandums dated August 1, 1985 and November 18, 1985 from Director Office of Procurement, Department of the Treasury to Director Facilities Management Division, IRS, the following officials are hereby delegated authorities related to the procurement of goods and services as described below.

(a) The Director, Contracts and Acquisition Division, National Office is delegated unlimited contracting authority which may be re-delegated to qualified subordinate employees.

(b) Revenue Officers, GS-09 and above, are delegated authority to utilize Form 6888, Purchase Order-Invoice-Voucher, to acquire services necessary to timely accomplish seizures of taxpayer property. This authority is limited to \$1,000 per transaction and may be revoked on an individual basis by District Directors.

(c) The officials below are delegated *only* the authority to designate employees in their respective organizations who meet the experience requirements in Treasury Acquisition/Procurement Regulations 70-06, para. 1001.603-2 as contracting officers within the constraints of this Delegation Order. Only individuals whose regularly assigned duties include procurement may be designated as contracting officers. Delegations of actual procurement authority shall be addressed to individuals, not positions, and shall set forth the extent of any limitations imposed. Furthermore, Policy Statement P-1-37 does not apply to the delegation of procurement authority.

(1) Assistant Commissioner (Human Resources Management and Support)

(2) Regional Commissioners (may redelegate to District and Service Center Directors)

(3) Director, National Computer Center

(4) Director, Data Center and

(5) Assistant Commissioner (International)

Officials listed in paragraph (c) above shall impose the limitations listed below when designating contracting officers. They may also impose other limitations as deemed appropriate.

a. Limitations for Contracting Officers at Regional Offices, districts and service centers

that perform the consolidated procurement function.

1. Open market contracts may not exceed \$500,000 including modifications thereto.

2. Open market contracts and delivery orders for ADP equipment, supplies, services, or maintenance against Federal Supply Schedule Group 70 contracts, shall not exceed \$100,000, including modifications thereto.

b. Limitations for Contracting Officers at District Offices and service centers (except for those districts and service centers that perform the consolidated procurement function) the Data Center and the National Computer Center and in the Office of the Assistant Commissioner (International):

1. Open market purchases may not exceed \$25,000.

2. Delivery orders against Federal Supply Schedule Group 70 contracts for ADP shall not exceed \$25,000.

3. If circumstances dictate the designation of an employee as contracting officer who does not meet the TAPR experience criteria, a request for waiver shall be sent through the Director, Contracts and Acquisition Division (PM:HR:C) and the Assistant Commissioner (Human Resources Management and Support) for approval by the Assistant Secretary of the Treasury (Management).

Redelegation of this authority shall be made by issuance of Standard Form 1402, Certificate of Appointment to procurement personnel who have been duly designated as a Contracting Officer for the United States. A copy of the Certificate of Appointment shall be forwarded to the PM:HR:C. All Certificates of Appointment shall be addressed to individuals by name and specifically set forth the extent of authority re-delegated and/or limitations imposed under the redelegation. The authority delegated to officials in this Delegation Order shall be exercised in accordance with the applicable limitations and requirements of the Federal Acquisition Regulations (FAR), 48 CFR Chapter 1; the Federal Information Resources Management Regulations (FIRMR), 41 Chapter 201, as well as regulations and directives issued by the Department of the Treasury and IRS which implement and supplement the FAR and FIRMR, including; but not limited to, "Treasury Acquisition/Procurement Regulations," and Internal Revenue Manual 1(14)20.

The authority delegated in this Order may not be redelegated, except as provided in paragraph (a) and (c)(2).

Delegation Order No. 106 (Rev. 11), effective May 12, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 107 (Rev. 7)**

Effective date: 5-12-86

**Authority to Determine that Certain "Savings Institutions" do not intend to Avoid Taxes by Paying Dividends or Interest for Periods Representing More than 12 Months**

1. The authority granted to the Commissioner of Internal Revenue under 26 CFR 1.461-1(e)(3)(ii) to determine that an organization referred to therein does not intend to avoid taxes (and therefore be permitted to deduct one-tenth of the amount of dividends or interest not allowed as a deduction for a taxable year under 26 CFR 1.461-1(e)(1) in each of ten succeeding taxable years) is hereby delegated to the following officials:

- a. Chief Counsel
- b. Regional Counsel
- c. Regional Directors of Appeals,
- d. District Directors,
- e. Chiefs, Appeals Offices,
- f. Associate Chiefs, Appeals Offices,
- g. Assistant District Directors, and
- h. Chiefs of District Examination Divisions.
- i. The Director, Office of Compliance, Assistant Commissioner (International).

2. In nonstreamlined districts this authority may be redelegated only by District Directors, who may redelegate to the Chief of Review Staff. In streamlined districts, District Directors may redelegate this authority not lower than to GS-11 Revenue Agents.

3. This Order supersedes Delegation Order No. 107 (Rev. 6), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 109 (Rev. 6)**

Effective date: 3-21-82

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**Authority to Sign Agreements Determining Inapplicability of Exclusion under Section 963 of Internal Revenue Code of 1954**

1. The authority granted to the Commissioner of Internal Revenue and to District Directors by 26 CFR 301.7701-9 and 26 CFR 1.963-6(c) to sign agreements determining that the exclusion under Section 963 of the Internal Revenue Code of 1954 does not apply to United States shareholders for certain taxable periods due to their failure to receive minimum distributions is hereby delegated to the following officials:

- (a) Chief Counsel
- (b) Regional Counsel
- (c) Regional Directors of Appeals;
- (d) District Directors;
- (e) Chiefs, Appeals Offices;
- (f) Associate Chiefs, Appeals Offices;
- (g) Assistant District Directors; and
- (h) Chiefs of District Examination Divisions

2. This authority may be redelegated only by District Directors, who may redelegate to the Chief of Review Staff. This authority may not be delegated below the District Director in streamlined districts.

3. This Order supersedes Delegation Order No. 109 (Rev. 5), issued January 29, 1979.

/s/ James I. Owens

Deputy Commissioner

**Order No. 110 (Rev. 5)**

Effective date: 8-15-85

**Authority to Act on Requests for Waivers of Claims Against Present or Former Employees for Overpayments of Pay and Allowances Other Than Travel and Transportation Allowances**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 101-7, the authority to act on requests for waivers of claims against present or former employees arising from erroneous payments of pay and allowances by the Internal Revenue Service is hereby delegated as shown below. Erroneous payments related to travel and transportation expenses and allowances and relocation expenses payable under the provisions of 5 U.S.C. 5724a are not covered by this Delegation Order (see Paragraph 5).

2. The Assistant Commissioner (Human Resources) is authorized:

(a) to waive, in whole or in part, overpayments to present or former National Office employees, including those in Chief Counsel, Data Center, National Computer Center, and all Inspection employees, in amounts not exceeding \$500.00; and

(b) to recommend to the Comptroller General the approval, in whole or in part, of requests for waivers concerning present or former employees in amounts exceeding \$500.00. This includes action on requests for waivers referred to the National Office.

3. Regional Commissioners are authorized to waive, in whole or in part, overpayments to present or former regional employees, including those in Regional Counsel, in amounts not exceeding \$500.00. This authority may be re-delegated no lower than Assistant Regional Commissioner (Resources Management). Recommendations for approval of waivers of amounts exceeding \$500.00 are to be referred to the Assistant Commissioner (Human Resources) for review (see 2(b) above).

4. The Assistant Commissioner (Human Resources) and Regional Commissioners are authorized to deny requests for waiver in any amount. This authority may be re-delegated no lower than Assistant Regional Commissioner (Resources Management). However, in the event of the denial of a request for waiver of a claim which is in an amount aggregating more than \$500.00, the employee or former employee must be advised of his or her right to appeal the denial to the Comptroller General.

5. There are no statutory provisions for waiving overpayments related to travel and transportation expenses and allowance and relocation expenses.

6. The authority delegated herein may not be re-delegated, with the exception of paragraphs 3 and 4.

7. Delegation Order No. 110 (Rev. 4), issued March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 111 (Rev. 8)**

Effective date: 12-27-82

**Federal Claims Collection Act of 1966**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by 31 CFR Part 5,

the authority for administrative collection, compromise, termination, or suspension of agency collection action under the Federal Claims Collection Act of 1966 is hereby delegated as follows:

(a) The Chief, Fiscal Management Branch, each Regional Office; the Chief, Accounting Section, National Office; and the Chief, Fiscal Division, Data Center, shall take aggressive action, on a timely basis, with effective follow-up, to collect claims of the United States (except claims arising from damage to, or loss of, Government property, breach of contract cases, or other damages arising from tortious acts against the Service) for money or property arising out of the activities of, or referred to, the Service. Each Chief is authorized to compromise, terminate, or suspend collection action on such claims that do not exceed \$20,000, exclusive of interest, upon written recommendation of Chief Counsel or Chief Counsel's designee, and may terminate collection action on such claims up to \$100 without the recommendation of Chief Counsel. The authority in this paragraph is also delegated to District Directors and Service Center Directors in the Western Region.

(b) The Chief, Facilities Management Branch, each Regional Office, shall take aggressive action on a timely basis with effective follow-up, to collect claims arising from damage to, or loss of, Government property, breach of contract cases, or other damages arising from tortious acts against the Service up to \$5,000, exclusive of interest and costs, of the United States for money or property arising out of the field activities of the Service. Each Chief is authorized to compromise such claims or terminate, or suspend collection action on such claims up to \$5,000 upon written recommendation of Regional Counsel, and may terminate collection action on such claims up to \$100 without the recommendation of Regional Counsel.

(c) The Safety Management Officer, Space and Property Branch, National Office, shall take aggressive action, on a timely basis with effective follow-up, to collect claims of the United States for money or property arising out of the activities of, or referred to, the Service, for damage to, or loss of, Government property, breach on contract cases, or other damages arising from tortious acts against the Service. The Safety Management Officer is authorized

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to compromise, terminate, or suspend collection action on such claims that do not exceed \$20,000 upon written recommendation of Chief Counsel and may terminate collection action on such claims up to \$100 without recommendation of Chief Counsel.

2. This Order does not apply to tax claims nor any claim where there is an indication of fraud or misrepresentation on the part of the debtor.

3. The authority delegated herein may not be redelegated.

4. This Order supersedes Delegation Order No. 111 (Rev. 7), issued December 17, 1981.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 112 (Rev. 9)**

Effective date: 8-25-83

**Authority to Issue Determination and Revocation Letters, to Allow Amendment of Employee Plans After the Expiration of the Remedial Amendment Period and to Issue Examination Reports Relating to Employee Plans**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37, authority with respect to issuance of determination and revocation letters, to allow amendment of plans after the expiration of the remedial amendment period and to issuance of examination reports pertaining to employee plans and related matters is delegated as follows:

1. The District Director of each Employee Plans and Exempt Organizations key district is authorized, subject to section 3, to:

(a) issue determination and revocation letters involving the provisions of sections 401, 403(a), 405, 409A, 501(a) and 4975(e)(7) of the Internal Revenue Code of 1954 with respect to:

(1) qualification of stock bonus, pension, profit sharing, employee stock ownership, annuity, and bond purchase plans, and cash or deferred arrangements;

(2) exemption from federal income tax under section 501(a) of trusts forming a part of such plans, provided that the determination does not involve application of section 502 (feeder organizations) or section 511 (unrelated business income), or the question of whether a proposed transaction will be a prohibited transaction under section 4975(c)(1) or section 503

with respect to plans described in section 4975(g)(2) or (3);

(3) compliance with the applicable requirements of foreign situs trusts as to taxability of beneficiaries (section 402(c)) and deductions for employer contributions (section 404(a)(4)); and

(4) amendments (including those relating to section 414(1) of the Code), partial terminations or terminations of such plans and trusts.

(b) determine that any organization or trust described in section 401(a), the plan of which is referred to in section 4975(g)(2) or (3), has engaged in a prohibited transaction under section 503 and to notify such entity in writing of the revocation of exemption and of the requalification for exemption after such entity establishes that it will not knowingly again engage in a prohibited transaction and that it also satisfies all applicable requirements of section 401(a).

(c) issue determination and revocation letters with respect to exemption from federal income tax of a group trust:

(1) under section 501(a), with respect to its funds which equitably belong to participating trusts described in section 401(a), and, for taxable years beginning after December 31, 1981, plans and governmental units described in section 805(d)(6); and/or

(2) under section 408(e), with respect to its funds which equitably belong to individual retirement accounts which satisfy the requirements of section 408(a).

(d) issue examination reports with respect to:

(1) continued qualification under sections 401, 403(a), 405, 409A, and 4975(e)(7) of plans and continued exemption under section 501(a) of the related trust;

(2) imposition of tax under sections 1, 511 through 514, 641 and Chapter 43; and

(3) imposition of penalties under Chapter 68 of the Internal Revenue Code of 1954.

(e) issue modification or revocation of determination letters described above in accordance with currently applicable appeal procedures. If the revocation involves collectively-bargained plans, or plans for which the Internal Revenue Service is proposing to issue a revocation letter because certain fiduciary actions subject to Part 4, Subtitle B of Title I of the Employee Retirement Income Security Act (ERISA) have violated the exclusive benefit rule of section 401(a), the plan must have been submitted for technical advice and the Assistant Commissioner (OP:E) must have concurred with the revocation.

(f) redelegate this authority as follows:

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(1) with respect to issuance and modification of favorable determination letters or examination reports, other than a report issued with a proposed revocation letter, not below Internal Revenue Agent and Tax Law Specialist, GS-12, and then only if such individual is a person other than the initiator,

(2) with respect to issuance of proposed and final adverse determination letters or proposed and final revocation letters and related examination reports, not below Chief, EP/EO Division (in the Western Region, not below Chief, Quality Review Division).

2. In each region, the Regional Counsel, the Regional Director of Appeals, Chiefs and Associate Chiefs, Appeals Office, are authorized to:

(a) issue final determination or final revocation letters on appeals from proposed adverse determination and proposed revocation letters issued by key district offices under this delegation.

(b) issue letters as to the decision on appealed examination reports or of deficiency notices as provided in Delegation Order No. 77.

(c) This authority may not be redelegated.

3. The Assistant Commissioner (Employee Plans and Exempt Organizations), with concurrence of the Chief Counsel, is authorized to require preissuance review of final adverse determination and final revocation letters covered by section 7476(a) of the Internal Revenue Code of 1954.

4. The District Director of each Employee Plans and Exempt Organizations key district is authorized to:

(a) allow a plan to be amended after the expiration of its remedial amendment period described in section 401(b) of the Code for any plan year in which a request for a determination letter is made or is pending with the Service, and for the plan year prior to the plan year in which the plan is submitted for a determination letter if the plan is submitted by the end of the time for filing the tax return of the employer (including extensions) for the taxable year of the employer beginning with or within that prior plan year, provided that two conditions are met:

(1) the plan is retroactively amended to comply with the qualification requirements as of the time the defect in the plan arose, and

(2) employee benefit rights are retroactively restored to the levels they would have been had the plan been in compliance with the qualification requirements from the date the defect in the plan arose.

(b) redelegate this authority but not below Assistant Chief, EP/EO Division (in the Western Region, not below Chief, Quality Review Division).

Delegation Order No. 112 (Rev. 8) effective June 16, 1982, is hereby superseded.

/s/ James I. Owens

Deputy Commissioner

### Order No. 113 (Rev. 11)

Effective date: 1-12-87

### Authority to Issue Exempt Organization Determination Letters

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37 and the provisions of 26CFR 1.503(a)-1, authority with respect to issuance of determination letters pertaining to the exempt status of organizations under section 501(a) and related matters is delegated as follows:

1. The District Director of each Employee Plans and the Exempt Organizations key district listed in 4. below is authorized to:

(a) Issue determination letters, except as noted in section 2, below, with respect to exemption from Federal income tax under sections 501 and 521; status under IRC 120, 170(c)(2), 507, 508, 509, 4942(j)(3), 4947, 4948, and 6033 withholding of information from public inspection under IRC 6104(a)(1)(D); imposition of tax under IRC 11, 511 through 514, 527(f), 641, 1381, and Chapters 41 and 42; provided the requests present questions the answers to which are clear from an application of the provisions of the statute, Treasury decisions or regulations, or by a ruling, opinion, or court decision published in the Internal Revenue Bulletin, and

(b) Issue modifications or revocations of rulings or determination letters described above in accordance with currently applicable appeal procedures, and

(c) Determine that any trust described in section 501(c)(17) or 501(c)(18) has engaged in a prohibited transaction and to notify such entity in writing of the revocation of exemption and of the requalification for exemption after the trust establishes that it will not knowingly again engage in a prohibited transaction and that it

also satisfies all other requirements under section 501(c)(17) or 501(c)(18), and

(d) Redesignate this authority but not below Exempt Organizations Specialist, Grade GS-12 (other than the originator) and not below Chief, Employee Plans and Exempt Organizations Division with respect to adverse modifications or revocations of such letters.

2. In each region, the Regional Counsel, the Regional Director of Appeals, Chief and Associate Chief, Appeals Office are authorized to issue final determination letters on appeals from proposed adverse determinations and proposed revocations issued by key district offices under this delegation. This authority may not be redelegated.

3. The Assistant Commissioner (Employee Plans and Exempt Organizations), with the concurrence of the Chief Counsel, is authorized to require preissuance review of specific types of final adverse determinations of issues described in IRC 7428(a)(1).

4. In each region, the following Employee Plans and Exempt Organizations key districts are responsible for employee plans and exempt organizations matters:

Key Districts	IRS District Covered
	<b>CENTRAL REGION</b>
Cincinnati	Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, and Parkersburg
	<b>MID-ATLANTIC REGION</b>
Baltimore	Baltimore (which includes the District of Columbia and the Office of the Assistant Commissioner (International), Pittsburgh, and Richmond)
Newark	Newark, Philadelphia, and Wilmington
	<b>MIDWEST REGION</b>
Chicago	Aberdeen, Chicago, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul and Springfield
	<b>NORTH-ATLANTIC REGION</b>
Brooklyn	Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, and Providence
	<b>SOUTHEAST REGION</b>
Atlanta	Atlanta, Birmingham, Columbia, Fort Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, New Orleans and Nashville
	<b>SOUTHWEST REGION</b>
Dallas	Albuquerque, Austin, Cheyenne, Dallas, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City and Wichita
	<b>WESTERN REGION</b>
Los Angeles	Honolulu, Laguna Niguel, Los Angeles, Reno, Sacramento, San Jose, San Francisco, Anchorage, Boise, Portland, and Seattle

5. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

Delegation Order No. 113 (Rev. 10) effective May 12, 1986, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 114 (Rev. 6)**

Effective date: 5-12-86

**Designation to Act as "Competent Authority" Under Tax Treaties and Exchange of Information Agreements Authorized Under the Caribbean Basin Economic Recovery Act (CBERA)**

1. Pursuant to the authority delegated to me by Treasury Department Order No. 150-83, there is hereby delegated to the Associate Commissioner (Operations) and to the Assistant Commissioner (International) as stated below, the authority to act as "competent or taxation authority" under the tax treaties of the United States and under exchange of information agreements authorized under CBERA.

2. The Associate Commissioner (Operations) shall have the authority to administer all those functions derived from the operating provisions of the tax treaties and exchange of information agreements authorized under CBERA, other than those delegated below to the Assistant Commissioner (International). This authority may be redelegated, but not lower than the Assistant Commissioner level.

3. The Associate Commissioner (Operations) is also delegated the authority to interpret and apply such tax treaties and exchange of information agreements authorized under CBERA, but in such matters shall act only with the concurrence of the Associate Chief Counsel (International). This authority may be redelegated, but not lower than the Assistant Commissioner level.

4. The Assistant Commissioner (International) shall have the authority to administer the following functions deriving from the operating provisions of the tax treaties: the Routine and Specific Exchange of Information Programs and the Program for Mutual Assistance in Collection. This authority may not be redelegated.

5. The Assistant Commissioner (International) shall have the authority to administer the following functions deriving from the operating provisions of the exchange of information agreements authorized under CBERA: the Routine and Specific Exchange of Information Programs. This authority may not be redelegated.

6. Delegation Order No. 114 (Rev. 5), effective August 13, 1985, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 115 (Rev. 5)**

Effective date: 5-12-86

**Audit and Settlement of Accountable Officers' Accounts—Revenue Accounting**

Pursuant to authority vested in the Commissioner of Internal Revenue by Department of the Treasury Directives Manual TD 35-06.C, there is hereby delegated to the Assistant Commissioner (International), and to Regional Commissioners for their jurisdictions the authority to resolve, by administrative action appropriate to the circumstances, irregularities arising from a single incident or series of similar incidents occurring about the same time, amounting to less than \$750 (except those involving fraud or unusual irregularities, both in nature and amount, and exceptions or charges raised by the General Accounting Office).

The authority delegated herein may not be redelegated.

Delegation Order No. 115 (Rev. 4), issued August 13, 1985, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 116 (Rev. 6)**

Effective date: 5-12-86

**Delegation of Authority to Grant Extensions of Time to File Income and Estate Tax Returns**

The authority granted to the Commissioner of Internal Revenue by 26 CFR 1.6081-1, 26 CFR 20.6081-1 and 26 CFR 301.7701-9 to grant extensions of time to file income and estate tax returns, is hereby delegated to the Assistant Commissioner (International), Deputy Assistant Commissioner (International), District Directors, Assistant District Directors, Service Center Directors and Assistant Service Center Directors.

The authority delegated herein for estate tax returns may be redelegated, but not below:

Advisor/Reviewer, Advisor or Reviewer in the Special Procedures function in District Offices and the Office of the Assistant Commissioner (International).

Senior Tax Examiners in Service Centers.

The authority delegated herein for income tax returns may be redelegated, but not below:

Chief, Special Procedures Staff or Chief, Technical and Office Compliance Branch/Group in District Offices and the Office of the

Assistant Commissioner (International); and full working level Tax Examiners in Service Centers.

Delegation Order No. 116 (Rev. 5), issued March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 122 (Rev. 1)**

Effective date: 5-12-86

**Assignment of Personnel Under Intergovernmental Personnel Act**

The authority vested in the Commissioner of Internal Revenue by Chapter 250 of the Treasury Personnel Manual to arrange for and authorize the temporary assignment of personnel between the Internal Revenue Service and State and local governments and institutions of higher education under Title IV of Public Law 91-648 is hereby delegated to the Assistant Commissioner (International).

The authority herein may be redelegated by the official specified in this order and may not be further redelegated.

Delegation Order No. 122, issued March 10, 1972, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 125 (Rev. 2)**

Effective date: 1-8-76

**Administrative Resolution of Irregularities in Imprest Funds**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Fiscal Service Regulation No. 2 (Third Revision), dated October 1, 1975, there is hereby delegated to the Fiscal Management Officer the authority to resolve, by administrative action appropriate to the circumstances, irregularities in imprest funds for small purchases, imprest funds for investigative purposes, and imprest funds for change making purposes, arising from a single incident or series of similar incidents occurring about the same time, amounting to less than \$500 (except those involving fraud in any amount and those involving exceptions or charges raised by the General Accounting Office).

The authority delegated herein may be redelegated.

This Order supersedes Delegation Order No. 125 (Rev. 1), dated September 25, 1975.

/s/ Donald C. Alexander  
Commissioner

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**Order No. 130 (Rev. 2)**

Effective date: 3-21-82

**Authority to Execute and Terminate Average Weight Agreements**

Pursuant to authority vested in the Commissioner of Internal Revenue by 26 CFR 48.4071-2(b) and 26 CFR 301.7701-9, there is hereby delegated to the Assistant Commissioner (Examination), the authority to

1. Sign all agreements granting approval to determine total weight of tires and inner tubes sold on the basis of average weight schedules published by the tire industry.
2. Terminate and issue notice of termination of agreements described above.
3. This authority may not be redelegated.
4. This Order supersedes Delegation Order No. 130 (Rev. 1), issued July 2, 1978.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 133 (Rev. 4)**

Effective date: 5-5-86

**Authority to Perform Operating Functions Relating to Personnel Security**

1. The authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 102-18, is hereby delegated to the officials indicated in paragraphs 2, 3, and 4, for performing the operating functions relating to Internal Revenue personnel security, including the designation of position sensitivity and granting of security clearances and the denial or termination of clearances based upon a determination that they are not required, *except* security clearances for:

- a. Presidential appointees requiring confirmation by the Senate,
- b. Occupants of Executive level positions (Commissioner, Deputy Commissioner, and Chief Counsel) and
- c. Director, Internal Security Division.

2. The Deputy Commissioner is authorized to deny security clearances; and grant and terminate security clearances for officials and employees occupying Executive Resources Board positions. This authority may not be redelegated.

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3. The Director, Internal Security Division is authorized to grant and terminate security clearances for officials and employees occupying other than the positions cited in 2. above. This authority may be redelegated no lower than Team Leader, Personnel Security Section.

4. The Director, Personnel Division, is authorized to designate position sensitivity for the Internal Revenue Service. This authority may be redelegated no lower than Chief, Employment Branch.

5. The authority to deny, withdraw, or terminate clearances based upon security implications is not granted by this Delegation Order. Such authority is held by the Director of Personnel, Department of the Treasury, as delegated by the Secretary of the Treasury and the Assistant Secretary for Management.

6. Delegation Order No. 133 (Rev. 3), effective July 23, 1980, is superseded.

/s/ James Owens  
Deputy Commissioner

**Order No. 134 (Rev. 1)**

Effective date: 5-12-86

**Authority to Discharge an Executor From Personal Liability for Certain Income, Estate and Gift Taxes and to Issue Estate Tax Closing Letters**

1. The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7701-9, 26 CFR 301.6905-1 and 26 CFR 20.2204 to discharge an executor from personal liability for any deficiency for estate tax, when requested, and from personal liability for the decedent's income and gift taxes, when requested, is hereby delegated to the Assistant Commissioner (International), District Directors and Service Center Directors.

2. Authority to issue, without request, Estate Tax Closing Letters in accordance with provisions of the Internal Revenue Manual is hereby delegated to the Assistant Commissioner (International), District Directors and Service Center Directors.

3. The authority delegated herein may be redelegated only by the officials specified in this order and may not be further redelegated.

4. Delegation Order No. 134, effective April 20, 1973, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 136 (Rev. 5)**

Effective date: 5-12-86

**Authority to Sign Agreements Under Revenue Procedure 74-6 With Respect to Exercise by Trustee of Administrative and Investment Powers**

1. Pursuant to authority vested in the Commissioner of Internal Revenue, the authority to sign agreements entered into under the provisions of Revenue Procedure 74-6, is hereby delegated to the following officials:

- a. Chief Counsel
- b. Regional Counsel
- c. Regional Directors of Appeals;
- d. Assistant Commissioner (International);
- e. District Directors;
- f. Chiefs, Appeals Offices and
- g. Associate Chiefs, Appeals Offices.

2. The authority delegated herein may be redelegated by Regional Directors of Appeals and District Directors, and may not be further redelegated.

3. Delegation Order No. 136 (Rev. 4), issued March 21, 1982 is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 137 (Rev. 1)**

Effective date: 11-10-76

**Approving Requests to Examine Books of Account and Religious Activities of a Church or Convention or Association of Churches**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue under 26 CFR 301.7701-9 and 26 CFR 301.7605-1(c), the Regional Commissioners are authorized to approve a request to examine books of account and religious activities of a church or convention or association of churches.

2. This authority may not be redelegated.

3. This Order supersedes Delegation Order No. 137, issued June 27, 1973.

/s/ Donald C. Alexander  
Commissioner

**Order No. 139 (Rev. 6)**

Effective date: 3-21-82

**Authority to Extend the Correction Period and the Allowable Distribution Period Relating to Private Foundation and Employee Plans Matters**

1. Pursuant to the provisions of 26 CFR 53.4941(e)-1(d), 26 CFR 53.4941(f)-1, 26 CFR 53.4942(a)-1(c), 26 CFR 53.4943-9(b)(2), 26 CFR 53.4943-11(b), 26 CFR 53.4944-5, 26 CFR 53.4945-1(e), IRC 4971(c)(3), IRC 4975(f)(6), and the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37, there is hereby delegated to the District Director of Internal Revenue for each of the key districts for Employee Plans and Exempt Organizations matters, Chief Counsel, Regional Counsel and the Regional Director of Appeals for each of the regions the authority to:

(a) Extend the correction period for acts of self-dealing under IRC 4941, failures to distribute income under IRC 4942, excess business holdings under IRC 4943, investments which jeopardize charitable purpose under IRC 4944, and taxable expenditures under IRC 4945;

(b) Extend the allowable distribution period for failures to distribute income under IRC 4942; and

(c) Extend the correction period for failures to meet minimum funding standards under IRC 4971, and correction of prohibited transactions under IRC 4975.

2. The authority delegated herein may be redelegated, but not lower than to Group Managers of Employee Plans and Exempt Organization Groups in Key District Offices and to Chiefs and Associate Chiefs of Appeals Offices and Appeals Team Chiefs in Regional Offices. The authority of an Appeals Team Chief is limited to those cases assigned to the Appeals Team Chief.

3. This Order supersedes Delegation Order No. 139 (Rev. 5) issued September 6, 1979.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 143 (Rev. 3)**

Effective date: 5-12-86

**Authority to Perform Certain Functions to Enforce 31 CFR 103 (Bank Secrecy Act Regulations)**

1. The authority vested in the Commissioner of Internal Revenue by 31 CFR 103.46(a)(8), to

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initiate investigations of financial institutions other than banks and brokers or dealers in securities as referenced in 31 CFR 103.46(a)(1) through 103.46(a)(6) for possible criminal violations of 31 CFR Part 103 (except 31 CFR 103.23 and 103.48), is hereby delegated pursuant to 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c) to the Director, Office of Investigations and to the Chiefs, Criminal Investigation Division (District Directors in streamlined districts) and Chief, Criminal Investigation Branch, Office of Compliance, Assistant Commissioner (International). This authority may not be redelegated.

2. The authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order Number 105-13, to initiate investigations of banks and brokers or dealers in securities referenced in 31 CFR 103.46 (a)(1) through 103.46 (a)(6) for possible criminal violations of 31 CFR Part 103 (except 31 CFR 103.23 and 103.48), is hereby delegated to the Assistant Commissioner (Criminal Investigation) pursuant to Department of the Treasury Order Numbers 150-37 and 105-13, and Memorandum of Understanding approved September 6, 1985 and Clarification of Memorandum approved January 29, 1986 between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service, and 26 CFR 301.7701-9(c). This authority may not be redelegated.

3. The authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order Number 105-13, to perform certain functions related to the enforcement of 31 CFR Part 103, is hereby delegated pursuant to Treasury Order Numbers 150-37 and 105-13, and Memorandum of Understanding approved September 6, 1985 between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service and 26 CFR 301.7701-9(c) as follows:

(a) The Director, Data Center is delegated the authority to:

(1) Grant exemptions from the reporting requirements contained in 31 CFR 103.22(a);

(2) Issue requests for lists of financial institution customers whose currency transactions have been exempted from the reporting requirement in 31 CFR 103.22; and

(3) Direct banks to file currency reports as prescribed in 31 CFR 103.22 (a)(1) with respect to customers whose transactions had been previously exempted.

(b) The Assistant Commissioner (Examination) is delegated the civil enforcement au-

thority for the compliance aspects of 31 CFR 103.22 (b), (c), (d), (e), and (f) regarding exemptions.

(c) The District Directors and the Assistant Commissioner (International) are delegated the authority to assure compliance with the requirements of 31 CFR Part 103 by all banks not currently examined by Federal supervisory agencies for safety and soundness.

(d) The authority delegated in (a) above may be redelegated by the Director, Data Center but may not be further redelegated.

(e) The authority delegated in (b) above may be redelegated by the Assistant Commissioner (Examination) but may not be further redelegated.

(f) The authority delegated (c) above may be redelegated by the District Directors and the Assistant Commissioner (International) but may not be further redelegated.

4. The authority vested in the Commissioner of Internal Revenue by 31 CFR 103.46(a)(8), to assure compliance with the requirements of 31 CFR Part 103 by those financial institutions not referenced in 31 CFR 103.46(a)(1) through 103.46(a)(6), is hereby delegated pursuant to 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c) to the Assistant Commissioner (Examination) and to the Chiefs, Examination Division (District Directors in streamlined districts) and Chief, Examination Branch, Office of Compliance, Assistant Commissioner (International). This authority may be redelegated by the Assistant Commissioner (Examination) and the Chiefs, Examination Division (District Directors in streamlined districts) but may not be further redelegated.

5. Delegation Order No. 143 (Rev. 2), effective April 11, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

### Order No. 144 (Rev. 2)

Effective date: 5-12-86

### Authority to Issue Transfer Certificates in Certain Estate Tax Cases

1. The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7701-9 and 26 CFR 20.6325-1(c) to issue transfer certificates in certain estate tax cases is hereby delegated to the Assistant Commissioner (International), District Directors and the Director, Philadelphia Service Center.

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2. The authority delegated herein may be redelegated only by the officials specified in this Order and may not be further redelegated.

3. This Order supersedes Delegation Order No. 144, (Rev. 1), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 152 (Rev. 1)**

Effective date: 1-22-80

**Collections from Delinquent Officers and Employees of the Internal Revenue Service**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-69 Service Center Directors are hereby authorized to issue a notice and demand for payment of any funds due the United States from any officer or employee of the Internal Revenue Service who fails to account for and pay over any amount of money or property collected or received by them in connection with Internal Revenue Laws. If payment is not received within the time limit prescribed by the notice and demand, the unpaid amount is

deemed assessed as of the date of the notice and appropriate action will be taken as required by subsection 7803(c) of the Internal Revenue Code.

The authority herein delegated may not be redelegated.

Delegation Order No. 152, issued July 16, 1975, is superseded.

/s/ William E. Williams  
Acting Commissioner

**Order No. 153**

Effective date: 11-24-75

**Nationwide Authority to Make Determinations on Certain Oil Related Issues**

Pursuant to authority vested in the Commissioner of Internal Revenue by IRC 7802, 26 CFR 1.482 and Treasury Department Order No. 150-37, the nationwide authority to determine

A. Intercompany and intracompany transfer prices of foreign-produced crude oil and products refined therefrom, and

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B. The acceptance of the average freight rate assessment (A.F.R.A.) as an intercompany charge for shipping of foreign-produced crude oil and products is hereby delegated to the Regional Commissioner, Southwest Region. This delegation does not extend to cases pending before the United States Tax Court, nor those within the jurisdiction of the Department of Justice.

This authority may not be redelegated.

/s/ Donald C. Alexander  
Commissioner

**Order No. 154 (Rev. 6)**

Effective date: 5-12-86

**Decision on Reports of Refunds and Credits to the Joint Committee on Taxation**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Section 3777(a) of the Internal Revenue Code of 1939, Treasury Department Order No. 150-2, Sections 6405 and 7851(b)(3) of the Internal Revenue Code of 1954, and Treasury Department Order No. 150-36, authority is hereby delegated to:

a. The Assistant Commissioner (International), the Associate Chief Counsel (International), Regional Commissioners and Regional Counsel to make the decision and report to the Joint Committee on Taxation as required by Section 6405 of the Internal Revenue Code of 1954 on cases within their regional jurisdiction.

b. Assistant Commissioner (Examination), the Chief Counsel, and the Director, Appeals Division to take final action for the Commissioner on issues or matters formally presented by the Joint Committee on Taxation relating to reports submitted under Section 6405 of the Internal Revenue Code of 1954. The Director, Appeals Division is responsible for bringing any important matters to the attention of the Chief Counsel.

2. The authority delegated herein may not be redelegated except that the authority delegated to the Assistant Commissioner (International), the Associate Chief Counsel (International), Regional Commissioners and Regional Counsel in 1.a. above may be redelegated by:

a. Assistant Commissioner (International) to Deputy Assistant Commissioner (International), Regional Commissioners to Assistant Regional Commissioners (Examination) or to District Directors of the Joint Committee Program key districts.

b. Regional Counsel to Deputy Regional Counsel (Tax Litigation), District Counsel, and Chiefs, Appeals Offices.

3. Delegation Order No. 154 (Rev. 5), effective February 3, 1986, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 155 (Rev. 2)**

Effective date: 6-17-82

**Recommendations Concerning Settlement Offers in Refund Suits**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by 26 CFR 301.7122-1 and 26 CFR 301.7701-9, the Chief Counsel and the Associate Chief Counsel (Litigation) are delegated the authority to sign recommendation letters to the Department of Justice concerning Settlement Offers for years or parties not in suit, but related to pending refund suits for other years or parties. In exercising this authority, the advice of the Director, Appeals Division, and the Director, Tax Litigation Division, shall be considered.

2. The authority delegated herein may not be redelegated.

3. Delegation Order No. 155 (Rev. 1), issued March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 156 (Rev. 8)**

**Chief Counsel Directives Manual (30)330.1A**

Effective date: 1-28-87

**Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37 and in the Chief Counsel by General Counsel Order No. 4 and by Treasury Department Order No. 190 (as revised), authority to act in matters officially before their respective functions is hereby delegated.

The authority to disclose returns and/or return information under certain provisions of the IR Code, such as IRC 6103(h)(1) and (k)(6) is not delegated herein as the language of these provisions themselves permits officers and employees of the Internal Revenue Service and the Office of the Chief Counsel to disclose such information. The authority to disclose returns

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and return information under IRC 6103(k)(4) is also not delegated herein as Delegation Order 114 (as revised) governs these disclosures.

(1) The Deputy Commissioner; Associate Commissioners; Assistant Commissioners; Deputy Assistant Commissioners; Division Directors (or equivalent level position); Deputy Chief Counsel; Associates Chief Counsel; Deputy Associates Chief Counsel; Chief Counsel Division Directors; Regional Commissioners; Regional Inspectors; Regional Counsels; Deputy Regional Counsels; District Counsels; District and Service Center Directors; Director, National Computer Center; and Director, Data Center are authorized:

(a) To disclose or, in specific instances, authorize the disclosure of returns or return information to such persons as the taxpayer may designate in a written request, subject to the conditions prescribed in IRC 6103(c) and the Treasury Regulations thereunder. The authority to withhold return information upon a determination that such disclosure would seriously impair Federal tax administration is also delegated. The authority delegated in this paragraph to disclose returns or return information may be redelegated to Internal Revenue Service employees and employees of the Office of Chief Counsel to the extent necessary within the exercise of their official duties. The authority delegated in this paragraph to withhold return information may be redelegated not lower than Chiefs, Special Procedures function; Group Managers (or their equivalent); Chiefs, Appeals Offices; Chiefs, Criminal Investigation Branch; and Disclosure Officers.

(b) To disclose or, in specific instances, authorize the disclosure of returns, upon the written request of an individual taxpayer, partner, corporate officer, shareholder, administrator, executor, trustee, or other person having a material interest subject to the conditions prescribed in IRC 6103(e). The authority to disclose or, in specific instances, authorize the disclosure of return information to such persons, upon a determination that disclosure would not seriously impair Federal tax administration, as prescribed in IRC 6103(e)(7), is also delegated. The authority to withhold return information upon a determination that disclosure would seriously impair Federal tax administration is also delegated. The authority delegated in this paragraph to disclose or authorize the disclosure of returns or return information may be redelegat-

ed to Internal Revenue Service employees and employees of the Office of Chief Counsel to the extent necessary within the exercise of their official duties. In the event a disclosure of return information would seriously impair Federal tax administration, the decision to withhold such return information will be referred to officials not lower than Chiefs, Special Procedures function; Group Managers (or their equivalent); Chiefs, Appeals Offices; Chiefs, Criminal Investigation Branch; and Disclosure Officers.

(c) To disclose or, in specific instances, authorize the disclosure of returns or return information to officers and employees of the Department of Justice including United States attorneys, in a matter involving tax administration, subject to the conditions prescribed in IRC 6103(h)(2), the Treasury Regulations thereunder, and (h)(3)(A). The authority delegated in this paragraph may be redelegated not lower than Chiefs, Special Procedures function; and Group Managers (or their equivalent including Disclosure Officers). The authority delegated in this paragraph to Chief Counsel employees may be redelegated not lower than Chiefs, Appeals Officers; and to attorneys of the Office of Chief Counsel directly involved in such matters. (See paragraph (17) below.)

(d) To disclose or, in specific instances, authorize the disclosure of returns or return information to officers and employees of the Department of Treasury, as specified in IRC 6103(l)(4)(B) or, upon written request, to employees and other persons specified in IRC 6103(l)(4)(A) for use in personnel or claimant representative matters, and to make relevancy and materiality determinations as provided in section 6103(1)(4)(A), subject to the conditions prescribed in IRC 6103(1)(4). The authority delegated in this paragraph may be redelegated only to Assistant Division Directors (or equivalent level position); Assistant Regional Commissioners; Regional Director of Appeals; Assistant Regional Inspectors; Regional Chief, Personnel Branch; Assistant District and Service Center Directors; Division Chiefs; National Office Branch Chiefs, Internal Security Division; Staff Assistants to Regional Counsels; and to attorneys of the Office of Chief Counsel and Inspectors directly involved in such matters. (See paragraph 13(e).)

(e) To disclose or, in specific instances, authorize the disclosure of returns or return information to the extent necessary in connection with contractual procurement by the Service or Office of the Chief Counsel of equipment or other property or services, subject to the conditions prescribed in IRC 6103(n) and the Treasury Regulations thereunder. The authority delegated in this paragraph may be redelegated only to Assistant Division Directors (or equivalent level position); Assistant Regional Commissioners; Regional Director of Appeals; Assistant Regional Inspectors; Assistant District and Service Center Directors; Division Chiefs; Chief Counsel Assistant Division Directors; Associate Regional Counsel; and Disclosure Officers.

(f) To disclose, or in specific instances, authorize the disclosure of return information (other than taxpayer return information) which may constitute evidence of a violation of any Federal criminal law (not involving tax administration) or to disclose return information under circumstances involving a threat or other imminent danger of death or other physical injury, which is directed against the President or other government official, to the U.S. Secret Service, subject to the conditions prescribed in IRC 6103(i)(3). The authority delegated in this paragraph is also delegated to Assistant District and Service Center Directors. This does not limit the authority granted in paragraph 6(d) of this order.

(g) To determine whether a disclosure of standards used or to be used for selection of returns for examination, or data used or to be used for determining such standards will seriously impair assessment, collection or enforcement under the internal revenue laws pursuant to IRC 6103(b)(2). The authority delegated in this paragraph may be redelegated to Disclosure Officers.

(2) The Deputy Commissioner; Associate Commissioners; Assistant Commissioners; Deputy Assistant Commissioners; Division Directors (or equivalent level position); Regional Commissioners; Regional Inspectors; District and Service Center Directors; Director, National Computer Center; and Director, Data Center are authorized to determine whether a disclosure of returns or return information in a Federal or State judicial or administrative proceeding pertaining to tax administration would identify a confidential informant or seriously impair a civil or criminal tax investigation, subject to the conditions prescribed in IRC 6103(h)(4). The au-

thority delegated in this paragraph may not be redelegated.

(3) The Deputy Commissioner; Associate Commissioner (Operations); Assistant Commissioner (Examination); Deputy Assistant Commissioner (Examination); Regional Commissioners; Assistant Commissioner (International); and District and Service Center Directors are authorized:

(a) To furnish an affirmative or negative response to a written inquiry from an attorney of the Department of Justice (including a United States Attorney) involved in a judicial proceeding pertaining to tax administration, or any person (or his/her legal representative) who is a party to such proceeding, as to whether a prospective juror has or has not been the subject of any audit or other tax investigation by the Internal Revenue Service, subject to the conditions prescribed in IRC 6103(h)(5). The authority delegated in this paragraph may be redelegated only to Assistant District and Service Center Directors; Division Chiefs, Director, Office of Disclosure and Disclosure Officers.

(b) To disclose or, in specific instances, authorize the disclosure of:

(i) Accepted offers-in-compromise to members of the general public, subject to the conditions prescribed in IRC 6103(k)(1).

(ii) The amount of an outstanding obligation secured by a lien, notice of which has been filed pursuant to section 6323(f), to any person who furnishes satisfactory written evidence establishing a right in or intent to obtain a right in property subject to such lien, subject to the conditions prescribed in IRC 6103(k)(2). The authority to disclose or, in specific instances, authorize the disclosure of the amount of such outstanding obligation is also delegated to the Assistant Commissioner (Collection) and Deputy Assistant Commissioner (Collection).

(iii) Taxpayer identity information with respect to any income tax return preparer and information as to whether any penalty has been assessed against such preparer to officers and employees of any agency charged under State or local law with the regulation of such preparers, upon written request and subject to the conditions prescribed in IRC 6103(k)(5);

(iv) Returns or return information with respect to taxes imposed by IRC chapters 2, 21,

and 24 to the Social Security Administration, upon written request and subject to the conditions prescribed in IRC 6103(l)(1)(A);

(v) Returns or return information with respect to taxes imposed by IRC chapter 22 to the Railroad Retirement Board, upon written request and subject to the conditions prescribed in IRC 6103(l)(1)(C).

(vi) Returns or return information with respect to taxes imposed by IRC subtitle E (relating to taxes on alcohol, tobacco and firearms) to officers and employees of the Bureau of Alcohol, Tobacco and Firearms, upon written request and pursuant to IRC 6103(o)(1).

The authority delegated in subparagraphs (iv) and (v) is also delegated to the Associate Chief Counsel (Technical). The authority delegated in this paragraph may be redelegated only to Assistant District and Service Center Directors; Director, Office of Disclosure; Division Chiefs; and Disclosure Officers. In addition, the authority delegated in subparagraph (i) may also be redelegated only to Chiefs, Special Procedures function; Special Procedures function Advisor Reviewers; and Group Managers (or their equivalent). The authority delegated in subparagraph (ii) may also be redelegated only to Chiefs, Special Procedures function; Special Procedures function Advisor Reviewers; Group Managers (or their equivalent); and Revenue Officers. The authority delegated in subparagraph (iv) may be redelegated not lower than Branch Chief.

(4) The Deputy Commissioner; Regional Commissioner; Assistant Commissioner (International); District and Service Center Directors are authorized to disclose or, in specific instances, authorize the disclosure of returns or return information to designated State tax officials, upon written request by the head of a State tax agency, for the purpose of and to the extent necessary in the administration of State tax laws, pursuant to the provisions of IRC 6103(d) and subject to the conditions prescribed in IRC 6103(h)(4) and (p)(8). The authority to withhold return information pursuant to IRC 6103(d) and (h)(4) upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation is also delegated. The authority delegated in this paragraph does not extend to the entry into Federal/State Agreements on the Coordination of Tax Administration. The authority delegated in this paragraph may be redelegated to any supervisory level deemed appropriate, but such redelegation shall not extend to the authority to withhold return information.

(5) The Deputy Commissioner; Regional Commissioners; Assistant Commissioner (In-

ternational); District and Service Center Directors; and Director, National Computer Center are authorized to disclose or, in specific instances, authorize the disclosure of returns or return information pursuant to Federal/State Agreements on the Coordination of Tax Administration entered into between the head of any State tax agency and the Commissioner of Internal Revenue, pursuant to the provisions of IRC 6103(d) and subject to the conditions prescribed in IRC 6103(h)(4) and (p)(8). The authority to withhold return information pursuant to IRC 6103(d) and (h)(4) upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation is also delegated. The authority delegated in this paragraph may be redelegated to any supervisory level deemed appropriate, but such redelegation shall not extend to the authority to withhold return information.

(6) The Deputy Commissioner; Associate Commissioner (Operations); Assistant Commissioner (Examination); Deputy Assistant Commissioner (Examination) are authorized:

(a) To disclose or, in specific instances, authorize the disclosure of returns and return information to Congressional committees and other persons, upon written request and subject to the conditions prescribed in IRC 6103(f). The authority delegated in this paragraph is also delegated to the Assistant to the Commissioner (Legislative Liaison) and Assistant Commissioner (International). The authority delegated in this paragraph may not be redelegated.

(b) To disclose or, in specific instances, authorize the disclosure of returns or return information to officers and employees of a Federal agency pursuant to an *ex parte* order by a Federal District Court judge or magistrate when needed for use in the enforcement of a Federal criminal statute (not involving tax administration), or to locate a fugitive from justice subject to the conditions prescribed in IRC 6103(i)(1) or (i)(5) and the Treasury Regulations thereunder. The authority to withhold any return or return information, pursuant to IRC 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation is also delegated. The authority delegated in this paragraph is also delegated to Assistant Commissioner (International); Regional Commissioners; District and Service Center Directors; and Assistant District and Service Center Directors. This authority may not be redelegated.



(c) To disclose or, in specific instances, authorize the disclosure of return information (other than taxpayer return information) to officers and employees of a Federal agency upon written request by the head of such agency or the Inspector General thereof, or in the case of the Department of Justice, the Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement Administration, any United States attorney, any special prosecutor appointed under section 593 of title 28, United States Code, or any attorney in charge of a criminal division organized crime strike force established pursuant to section 510 of title 28, United States Code, when needed for use in the enforcement of a Federal criminal statute (not involving tax administration), subject to the conditions prescribed in IRC 6103(i)(2). The authority to withhold return information (other than taxpayer return information), pursuant to IRC 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation is also delegated. The authority delegated in this paragraph is also delegated to Regional Commissioners; District and Service Center Directors; and Assistant District and Service Center Directors and Assistant Commissioner (International). This authority may not be redelegated.

(d) To disclose or, in specific instances, authorize the disclosure of:

(i) return information (other than taxpayer return information) which may constitute evidence of a violation of Federal criminal law (not involving tax administration) to the extent necessary to apprise the head of the appropriate Federal agency pursuant to IRC 6103(i)(3)(A);

(ii) return information to the extent necessary to apprise appropriate officers or employees of a Federal or State law enforcement agency of circumstances involving an imminent danger of death or physical injury to any individual pursuant to IRC 6103(i)(3)(B)(i);

(iii) return information to the extent necessary to apprise appropriate officers or employees of a Federal law enforcement agency of circumstances involving the imminent flight of an individual from Federal prosecution pursuant to IRC 6103(i)(3)(B)(ii);

With respect to subparagraph (i), the authority to withhold any return information pursuant to IRC 6103(i)(6) upon a determination that such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation is also delegated.

With respect to subparagraph (ii), the authority is also delegated to Special Agents

and Internal Security Inspectors. The authority delegated in this paragraph is also delegated to Assistant Commissioner (International); Regional Commissioners; District and Service Center Directors; and Assistant District and Service Center Directors. This authority is in addition to the authority previously delegated in paragraph (1)(f).

(e) To notify the Attorney General or his delegate or the head of a Federal agency that certain returns or return information obtained pursuant to IRC 6103(i)(1), (2) or (3)(A) shall not be admitted into evidence under IRC 6103(i)(4)(A)(i) or (B), upon a determination, in accordance with IRC 6103(i)(4)(C), that such admission would identify a confidential informant or seriously impair a civil or criminal tax investigation. The authority delegated in this paragraph is also delegated to Regional Commissioners; Assistant Commissioner (International); District and Service Center Directors; and Assistant District and Service Center Directors. This authority may not be redelegated.

(f) To disclose or, in specific instances, authorize the disclosure of returns or return information to officers and employees of the General Accounting Office, upon written request by the Comptroller General of the United States and subject to the conditions prescribed in IRC 6103(i)(7). The authority to withhold any return or return information, pursuant to IRC 6103(i)(6), upon a determination that such disclosure would impair any civil or criminal tax investigation or reveal the identity of a confidential informant is also delegated. The authority delegated in this paragraph may not be redelegated.

(g) To disclose or, in specific instances, authorize the disclosure of:

(i) the mailing address of taxpayer to officers and employees of an agency when needed in connection with a Federal claim against such taxpayer, upon written request and subject to the conditions prescribed in IRC 6103(m)(2). The authority delegated in this paragraph is also delegated to Regional Commissioners; Assistant Commissioner (International); District and Service Center Directors; and Assistant District and Service Center Directors. Upon approval of a contractual agreement for such disclosures, the authority delegated in this paragraph is also delegated to the Assistant Commissioner (Returns and Information Processing); Deputy Assistant Commissioner (Returns and Information Processing); Director, Returns Processing and Accounting Division; and Director, National Computer Center. The authority delegated in this paragraph may be redelegated only as set forth below. The authority delegated to the Regional Commission-

ers; Director, National Computer Center; District and Service Center Directors; and Assistant District and Service Center Directors may be redelegated only to the Disclosure Officer, National Computer Center and Regional, District and Service Center Disclosure Officers. The authority delegated in this order does not include authority to enter into a contractual agreement, which is contained in Delegation Order No. 100, as revised.

(ii) whether or not an applicant for a loan under an included Federal loan program has a tax delinquent account to the head of the Federal agency administering such program, upon written request and subject to the conditions prescribed in IRC 6103(1)(3). The authority delegated in this paragraph is also delegated to Regional Commissioners; Assistant Commissioner (International); District and Service Center Directors; and Assistant District and Service Center Directors. Upon approval of a contractual agreement for such disclosures, the authority delegated in this paragraph is also delegated to the Assistant Commissioner (Returns and Information Processing); Deputy Assistant Commissioner (Returns and Information Processing); Director, Returns Processing and Accounting Division; and Director, National Computer Center. The authority delegated in this paragraph may be redelegated only as set forth below. The authority delegated to the Regional Commissioners; Director, National Computer Center; District and Service Center Directors; and Assistant District and Service Center Directors may be redelegated only to the Disclosure Officer, National Computer Center, and Regional, District and Service Center Disclosure Officers. The authority delegated in this order does not include authority to enter into a contractual agreement, which is contained in Delegation Order No. 100, as revised.

(h) To disclose or, in specific instances, authorize the disclosure of the mailing address of taxpayers to officers and employees of the National Institute for Occupational Safety and Health, upon written request and subject to the conditions prescribed in IRC 6103(m)(3). Upon approval by the Assistant Commissioner (Examination) or his/her delegate of a contractual agreement for such disclosures, the authority delegated in this paragraph is also delegated to the Assistant Commissioner (Computer Services); Deputy Assistant Commissioner (Computer Services); Director, Tax Processing Systems; Director, National Computer Center; and

Service Center Directors. The authority delegated to the Assistant Commissioner (Computer Services); Deputy Assistant Commissioner (Computer Services); Director, Software Division; Director, National Computer Center; and Service Center Directors may not be redelegated. The authority delegated in this paragraph does not include authority to enter into a contractual agreement, which is contained in Delegation Order No. 100, as revised.

(i) To disclose, or in specific instances, authorize the disclosure of the mailing address of any taxpayer who has defaulted on a loan:

(i) made from the student loan fund established under part B or E of title IV of the Higher Education Act of 1965 or a loan made to a student at an institute of higher education pursuant to section 3(a)(1) of the Migration and Refugee Assistance Act of 1962, to the Secretary of Education upon written request and subject to the conditions prescribed in IRC 6103(m)(4).

(ii) made under part C of title VII of the Public Health Service Act or under subpart II of part B of title VIII of such Act to the Secretary of Health and Human Services upon written request and subject to the conditions prescribed in IRC 6103(m)(5).

Upon approval by the Assistant Commissioner (Examination) or his/her delegate of a contractual agreement for such disclosures, the authority delegated in subparagraphs (i) and (ii) is also delegated to the following officials: Assistant Commissioner (Computer Services); Deputy Assistant Commissioner (Computer Services); Director, Tax Processing Systems Division; Director, National Computer Center; and Service Center Directors. The authority delegated to the Assistant Commissioner (Computer Services); Deputy Assistant Commissioner (Computer Services); Director, Tax Processing Systems Division; Director, National Computer Center; and Service Center Directors may not be redelegated. The authority delegated in this paragraph does not include authority to enter into a contractual agreement, which is contained in Delegation Order No. 100, as revised.

(7) The Deputy Commissioner; Associate Commissioner (Data Processing); and Assistant Commissioner (Returns and Information Processing) are authorized:

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## Order No. 156

MT 1229-67

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(a) To disclose or, in specific instances, authorize the disclosure of returns or return information for statistical use to officers and employees of the Department of Commerce, Bureau of Census, upon the written request of the Secretary of Commerce or to officers and employees of the Department of the Treasury, subject to the conditions prescribed in IRC 6103(j)(1)(A) and the Treasury regulations thereunder and (j)(3). The authority delegated in this paragraph may be redelegated only to the Director, Statistics of Income Division.

(b) To disclose or, in specific instances, authorize the disclosure of return information for statistical use to officers and employees of the Department of Commerce, Bureau of Economic Analysis, upon the written request of the Secretary of Commerce, or to officers and employees of the Federal Trade Commission, upon written request of the Chairman, subject to the conditions prescribed in IRC 6103(j)(1)(B) and (j)(2) and the Treasury regulations thereunder. The authority delegated in this paragraph may be redelegated only to the Director, Statistics of Income Division.

(8) The Deputy Commissioner, Assistant to the Commissioner (Public Affairs); Director and Assistant Director, Public Affairs Division; Regional Commissioners; Assistant Commissioner (International); and District Directors are authorized to disclose or, in specific instances, authorize the disclosure of taxpayers' names and the city, state and zip code of their mailing addresses to the press and other media for purposes of notifying persons entitled to undelivered tax refunds, subject to the conditions prescribed in IRC 6103(m)(1). The authority delegated in this paragraph may be redelegated to Assistant District Directors and Public Affairs Officers.

(9) The Deputy Commissioner, Associate Commissioner (Operations); and Assistant Commissioner (Examination) are authorized:

(a) Upon written request of the President, to disclose, or in specific instances, authorize the disclosure of return information (other than return information that is adverse to the taxpayer) of an individual who is under consideration for appointment to a position in the executive or judicial branch of the Federal Government to the authorized representative of the Executive Office of the President or to the Federal Bureau of Investigation on behalf of the President, subject to the conditions prescribed in IRC 6103(g)(2) and (g)(4). Authority is also delegated to disclose or, in specific instances,

authorize the disclosure of return information with respect to the categories of individuals discussed above to the heads of Federal agencies upon written request, or the Federal Bureau of Investigation on behalf of and upon the written request of such agency heads, subject to the conditions described in IRC 6103(g)(2) and (g)(4). Upon receipt of any request for return information under IRC 6103(g)(2), authority to notify the individuals with respect to whom the request has been made is also delegated. The authority delegated in this paragraph may be redelegated but not lower than:

(i) Deputy Assistant Commissioner (Examination), in the case of requests by or on behalf of the President where the return information to be disclosed is not adverse to the taxpayer;

(ii) Director, Office of Disclosure, in the case of requests by or on behalf of the heads of Federal agencies where the return information to be disclosed is adverse to the taxpayer;

(iii) Director, Office of Disclosure, in the case of requests by or on behalf of the heads of Federal agencies where the return information to be disclosed is not adverse to the taxpayer; and

(iv) Director, Office of Disclosure, concerning the notification of individuals with respect to whom a request has been made.

(b) To make the determination that an agency, body or commission or the General Accounting Office has failed to or does not meet the requirements of IRC 6103(p)(4). Subject to the administrative review applicable to State tax agencies described in IRC 6103(p)(7), authority to withhold returns and return information from any agency, body or commission or the General Accounting Office until a determination is made that the requirements of IRC 6103(p)(4) have been or will be met is also delegated. The authority delegated in this paragraph may not be redelegated.

(10) The Deputy Commissioner, Associate Commissioner (Operations); Assistant Commissioner (Employee Plans and Exempt Organizations); Deputy Assistant Commissioner (Employee Plans and Exempt Organizations); Regional Commissioners; District Directors of Key Districts for Employee Plans and Exempt Organizations matters; Service Center Directors; Director, National Computer Center; and Director, Data Center are authorized to dis-

close, or in specific instances, authorize the disclosure of: -

(a) Statements, notifications, reports, or other return information described in IRC 6057(d) to officers and employees of the Social Security Administration for the administration of section 1131 of the Social Security Act, upon written request and subject to the conditions prescribed in IRC 6103(1)(1)(B). The authority delegated in this paragraph to the Assistant Commissioner and Deputy Assistant Commissioner (Employee Plans and Exempt Organizations) may be redelegated, but not lower than Branch Chiefs, Employee Plans Technical and Actuarial Division. The authority delegated in this paragraph to Regional Commissioners may be redelegated not lower than Assistant Regional Commissioner. The authority delegated in this paragraph to the District Directors of Key Districts may be redelegated, but not below Chiefs, Technical Review Staffs, Employee Plans and Exempt Organizations Division. The authority delegated in this paragraph to Service Center Directors may be redelegated, but not lower than Section Chiefs (or their equivalent). The authority delegated in this paragraph to the Director, National Computer Center and Director, Data Center may be redelegated, but not lower than Branch Chiefs (or their equivalent).

(b) Returns or return information, including compensation information, to officers and employees of the Department of Labor and Pension Benefit Guaranty Corporation for the administration of Titles I and IV of the Employee Retirement Income Security Act of 1974, upon written request and subject to the conditions prescribed in IRC 6103(1)(2) and the Treasury regulations thereunder. The returns or return information which may be disclosed under this paragraph include:

(i) Upon specific written request, the information specified in 26 CFR 301.6103(1)(2)-1(a), 2(a), 3(b)(1), and 3(b)(2);

(ii) Upon receipt by the Commissioner of Internal Revenue of an annual written request, the information specified in 26 CFR 301.6103(1)(2)-3(a);

(iii) Upon receipt by the Commissioner of Internal Revenue of a general written request, information specified in 26 CFR 301.6103(1)(2)-3(d).

The authority delegated in this paragraph to the Assistant Commissioner and Deputy Assistant Commissioner (Employee Plans, and Exempt Organizations) may be redelegated, but not lower than Branch Chiefs, Employee Plans Technical and Actuarial Division. The authority delegated in this paragraph to Regional Commissioners may be redelegated not lower than

Assistant Regional Commissioner. The authority delegated in this paragraph to District Directors of the Key Districts may be redelegated, but not lower than Chiefs, Technical Review Staff, Employee Plans and Exempt Organizations Division; Group Managers, Employee Plans and Exempt Organizations Division; and Employee Plans Specialist. The authority delegated in this paragraph to Service Center Directors may be redelegated, but not lower than Section Chiefs (or their equivalent). The authority delegated in this paragraph to the Director, National Computer Center and Director, Data Center may be redelegated, but not lower than Branch Chiefs (or their equivalent). The authority delegated in this paragraph is also delegated to the Director, Appeals Division; Regional Director of Appeals; Chief Appeals Office; and Associate Chief, Appeals Office and may not be redelegated.

(11) The Deputy Commissioner; Associate Commissioner (Operations); Assistant Commissioner (Employee Plans and Exempt Organizations); and Deputy Assistant Commissioner (Employee Plans and Exempt Organizations) are authorized to disclose or, in specific instances, authorize the disclosure of drafts of proposed exemptions or of proposed denials of exemption requests, denial letters, and copies of information submitted by taxpayers requesting exemptions to the proper officers of the Department of Labor for consultation and coordination as required by IRC 4975(c)(2). The authority delegated in this paragraph may be redelegated not lower than Branch Chiefs, Employee Plans Technical and Actuarial Division.

(12) Disclosure of information to appropriate Federal, State or local law enforcement officials may be made by Internal Revenue Service employees, and employees of the Office of Chief Counsel, concerning nontax crimes which do not involve return information or the income or other financial information of an individual or entity, in accordance with the provisions of Chapter (35)00 of the Disclosure of Official Information Handbook, IRM 1272. In situations where there is a question as to whether the information to be disclosed is or is not return information, such as those described in IRM 1272, the Assistant Commissioner (Examination); Deputy Assistant Commissioner (Examination); Regional Commissioners; Assistant Commissioner (International); District and Service Center Directors; and Assistant District and Service Center Directors are authorized to approve or deny such requests for disclosure. The Assistant Commissioner (Examination) and the Deputy Assistant Commission-

er (Examination) should act in all such matters only after coordination with the Disclosure Litigation Division, Office of Chief Counsel. Regional Commissioners; Assistant Commissioner (International); District and Service Center Directors; and Assistant District and Service Center Directors should act in all such matters only after coordination with the Associate Chief Counsel (International), Office of Regional or District Counsel, as appropriate. The authority delegated in this paragraph may not be redelegated.

(13) The authority vested in the Commissioner of Internal Revenue by 26 CFR 301.9000-1 is delegated by this Order to the Deputy Commissioner. It is also delegated to the following officials to the extent described below. [No authorization is needed in cases referred to the Department of Justice which are discussed in paragraph (1)(c) where the testimony or disclosure is made on behalf of the government.]

(a) Regional Commissioners are authorized to determine whether officers and employees of the Internal Revenue Service assigned to their regions, including employees of the Office of the Regional Counsel, but not including employees of the Regional Inspector, will be permitted to testify or produce Service records because of a request or demand for the disclosure of such records or information. The Regional Commissioners should act in all such matters only after coordination with the Office of Regional Counsel. However, the personal testimony of a Regional Commissioner shall require authorization in accordance with (b) below. The authority delegated in this paragraph may not be redelegated. (See (d) and (e) below.) The authority delegated in this paragraph shall not extend to the disclosure of Internal Revenue Service records and information in response to a subpoena or request or other order of the Tax Court. (See General Counsel Order No. 4, 44 Federal Register 58017 (1979), which provides the authority for disclosure of Internal Revenue Service records and information in tax court proceedings.)

(b) The Assistant Commissioner (Examination) and the Deputy Assistant Commissioner (Examination) are authorized to determine whether Regional Commissioners, officers and employees of the Internal Revenue Service assigned to the National Office, including employees of the Office of Chief Counsel, and employees assigned to Regional Inspectors will be permitted to testify or produce Service records

because of a request or demand for the disclosure of such records or information. The Assistant Commissioner (Examination) or the Deputy Assistant Commissioner (Examination) should act in all such matters only after coordination with the Disclosure Litigation Division, Office of Chief Counsel. The authority delegated in this paragraph may not be redelegated. (See (d) and (e) below.) The authority delegated in this paragraph shall not extend to the disclosure of Internal Revenue Service records and information in response to a subpoena or request or other order of the Tax Court. (See General Counsel Order No. 4, 44 Federal Register 58017 (1979).)

(c) The Assistant Commissioner (International), District Directors and Service Center Directors are authorized to determine whether officers and employees of the Internal Revenue Service assigned to their office, district or service center (including regional appellate employees located in the district) will be permitted to testify or produce Service records because of a request or demand for disclosure of such records or information. For purposes of this paragraph, employees of the Office of the District Counsel come under the authority of the District Director. Employees of the Regional Inspector are covered under paragraph (b), above. The District and Service Center Directors should act in all such matters only after coordination with the Office of the District Counsel. The Assistant Commissioner (International) should act in all such matters only after coordination with the Associate Chief Counsel (International). However, the personal testimony of a District Director or Service Center Director shall require authorization in accordance with (a) above. The authority in this paragraph may not be redelegated. (See (d) and (e) below.) The authority delegated in this paragraph shall not extend to the disclosure of Internal Revenue Service records and information in response to a subpoena or request or other order of the Tax Court. (See General Counsel Order No. 4, 44 Federal Register 58017 (1979).)

(d) The authority delegated in paragraphs (a), (b) and (c) shall not extend to testimony or the production of Service records because of a request or demand for the disclosure of such records or information:

(i) By a Congressional Committee;

(ii) Involving a disclosure to the President or certain other persons pursuant to IRC 6103(g);

(iii) Involving a disclosure to the Comptroller General pursuant to IRC 6103(i)(7); or

(iv) Involving a disclosure to correct a misstatement of fact pursuant to IRC 6103(k)(3).

(e) The Director, General Legal Services Division, and Assistant Regional Counsel (GLS), with the concurrence of the Director, General Legal Services Division, are authorized to determine whether officers and employees of the Internal Revenue Service, including employees of the Office of Chief Counsel, will be permitted to testify or produce Internal Revenue records or information because of a request or demand for the disclosure of such records or information, if the request or demand is made in connection with personnel or claimant representative matters under the jurisdiction of the General Legal Services Division for which they have been delegated authority to disclose returns or return information as described in paragraph 1(d). The authority delegated above in this paragraph to the Director, General Legal Services Division, may be re-delegated only to the Assistant Director, General Legal Services Division, and to Branch Chiefs and attorneys of the Office of Chief Counsel directly involved in such matters. This paragraph does not limit the authority granted in (a), (b), or (c) above.

(f) The authority delegated to Regional Commissioners and District and Service Center Directors in paragraphs (a) and (c) shall not extend to testimony or the production of Service records because of a request or demand for the disclosure of such records or information which may require a disclosure to a competent authority under a tax convention, whether or not such records or information were previously disclosed pursuant to such convention. The Associate Commissioner (Operations), Assistant Commissioner (Examination) and the Deputy Assistant Commissioner (Examination) should act in all such matters only after authorization by the appropriate United States compe-

tent authority. (See Delegation Order 114, as revised).

(g) In addition to paragraphs (a), (b), (c) and (e) above, authority is further delegated to Regional Commissioners; Assistant Regional Commissioners (Resources Management); Regional Inspectors; Regional and District Counsel; District and Service Center Directors; and Director, Data Center, to release or, in specific instances, authorize the release of information from the leave and payroll records of employees under their jurisdiction, and to the Fiscal Management Officer to release or, in specific instances, authorize the release of information from the leave and payroll records of all employees of the National Office, when such information is requested or subpoenaed in connection with private litigation, upon determination that release of the information would not be detrimental to the Internal Revenue Service. This delegation does not include authority to release or authorize the release of information contained in official personnel folders, which is covered by IRM 0293. When any uncertainty exists as to the availability of furnishing leave and pay information in a particular case, the matter should be referred to the National Office, Attention: PM:PFR:F, with a complete report of the circumstances. The authority delegated in this paragraph may not be redelegated.

The provisions of this paragraph (13(a)-(g)) are limited to the authorization of testimony or the production of documents pursuant to a request or demand as referred to in paragraphs (d)(1)(i) and (ii) of 26 CFR 301.9000-1 and do not extend to or affect other disclosure authority previously delegated in paragraphs (6) and (9) of this order. Furthermore, in instances where it is anticipated that the testimony or production of Service records by a Chief Counsel attorney will involve matters which may fall within the attorney-client privilege, the determination of whether to waive the privilege, as well as the authority to authorize the testimony or production shall lie with the Assistant Commissioner (Examination) and Deputy Assistant Commissioner (Examination) who will act in these matters only after coordination with the Disclosure Litigation Division. In instances involving Regional or District Counsel attorneys and the attorney-client privilege, authority shall lie with the Regional Commissioner, who will act in these matters only after coordination with the Regional Counsel.

(14) The Deputy Commissioner; Associate Commissioner (Data Processing); Assistant Commissioner (Computer Services); Deputy Assistant Commissioner (Computer Services); Regional Commissioners; Assistant Commissioner (International); Director, Software Division; Director, National Computer Center; and Service Center Directors are authorized to disclose or, in specific instances, authorize the disclosure of individual master file information to the head of a Federal, State or local child support enforcement agency or an authorized supervisory official under a contractual agreement entered into pursuant to Delegation Order 100, as revised, Revenue Procedure 78-10, and subject to the conditions prescribed in IRC 6103(1)(6)(A)(i). Such contractual agreement should be entered into only after coordination with the Director, Office of Disclosure. The authority delegated in this paragraph may be re-delegated to any supervisory level deemed appropriate.

(15) The Deputy Commissioner; Associate Commissioner (Operations); Assistant Commissioner (Examination); Deputy Assistant Commissioner (Examination); Regional Commissioners; Assistant Commissioner (International); and Service Center Directors are authorized to disclose or, in specific instances, authorize the disclosure of return information to the head of a Federal, State or local child support enforcement agency or an authorized supervisory official under a contractual agreement entered into pursuant to Delegation Order 100, as revised, Revenue Procedure 78-10, and subject to the conditions prescribed in IRC 6103(1)(6)(A)(ii). Such contractual agreement should be entered into only after coordination with the Director, Office of Disclosure. The authority delegated in this paragraph may be re-delegated to any supervisory level deemed appropriate.

(16) The Deputy Commissioner; Associate Commissioner (Operations); Assistant Commissioner (Examination); Deputy Assistant Commissioner (Examination); Regional Commissioners; Service Center Directors; Director, National Computer Center; and Director, Data Center are authorized to disclose or, in specific instances, authorize the disclosure of information returns filed pursuant to part III of subchapter A of IRC chapter 61 to designated personnel of the Social Security Administration for the purpose of carrying out an effective return processing program in accordance with section 232 of the Social Security Act and pursuant to

IRC 6103(1)(5). The authority delegated in this paragraph may not be re-delegated.

(17) The Deputy Commissioner, Deputy Chief Counsel, Associate Chief Counsel (International), and Associate Chief Counsel (Litigation) are authorized to disclose or, in specific instances, authorize the disclosure of returns and return information to the designated Justice and employees of the Department of Justice pursuant to a written request from the Attorney General, the Deputy Attorney General, or an Assistant Attorney General in a matter involving tax administration, subject to the conditions prescribed in IRC 6103(h)(3)(B). The authority delegated in this paragraph may not be re-delegated.

(18) The Deputy Commissioner; Associate Commissioner (Data Processing); Assistant Commissioner (Computer Services); Assistant Commissioner (Returns and Information Processing); Director, Office of Disclosure; Service Center Directors and Director, National Computer Center are authorized upon written request to disclose, or in specific instances, authorize the disclosure of return information pursuant to IRC 6103(h)(6) with respect to the address and status of an individual as a nonresident alien, citizen or resident of the United States to the Social Security Administration or the Railroad Retirement Board for purposes of carrying out responsibilities for withholding tax from social security benefits under IRC 1441.

(19) At the request of the Commissioner of Internal Revenue and with the approval of the Joint Committee on Taxation, the following officials may disclose information with respect to a specific taxpayer pursuant to IRC 6103(k)(3): Deputy Commissioner; Regional Commissioners; Assistant Commissioner (International); District and Service Center Directors; Associate Commissioner (Operations); Assistant Commissioner (Examination); Assistant Commissioner (Collection); Assistant Commissioner (Criminal Investigation); Assistant Commissioner (Employee Plans and Exempt Organizations); any individual who is specifically designated by the Commissioner of Internal Revenue. The authority delegated in this paragraph may not be re-delegated.

(20) Associate Commissioner (Data Processing); Assistant Commissioner (Returns and Information Processing); Director, National Computer Center; and Director, Office of Disclosure, are authorized to disclose or, in specific

ic instances, to authorize the disclosure of return information from the Information Returns Processing Master File under a contractual agreement entered into pursuant to Delegation Order No. 100, as revised, and Revenue Procedure 85-21, as revised, to Federal, State, and local agencies administering certain welfare programs, subject to the conditions of IRC 6103(1)(7). Such contractual agreements may be entered into only after coordination with the Office of Disclosure. The authority in this paragraph may be redelegated to any supervisory level deemed appropriate, but only by the officials named above.

(21) Delegation Order No. 156 (Rev. 7) and Chief Counsel Directives Manual (30)330.1A, effective May 12, 1986 are superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 157 (Rev. 4)**

Effective date: 5-12-86

**Seizure and Forfeiture of Personal Property**

(1) Pursuant to the authority granted to the Commissioner of Internal Revenue by 26 CFR 403 through 403.65,

(a) Special Agents and Internal Security Inspectors are authorized:

1. to seize personal property for forfeiture to the United States when involved, used, or intended to be used, in violation of the internal revenue laws other than Chapters 51, 52 and 53 of the Internal Revenue Code of 1954;

2. to estimate the value of seized personal property, and if valued at \$2,500 or less, to cause a list to be prepared and appraisal to be obtained and to attest such list and appraisal, and to publish notice, as provided in 26 CFR 403.26; and

3. to cause notice of sale to be placed in accordance with 26 CFR 403.55 and to re-advertise the property, when necessary, in accordance with 26 CFR 403.57.

(b) The Assistant Commissioner (International), District Directors and Regional Inspectors are authorized:

1. to make the determinations concerning type and conditions of cost bonds as provided in 26 CFR 403.27;

2. to exercise the authority of the Commissioner concerning disposition of perishable goods provided in 26 CFR 403.30;

3. to execute the declaration of forfeiture showing that personal property has been forfeited to the United States;

4. to acquire for official use seized property by exercising the authority of the Commissioner provided in 26 CFR 403.44;

5. to determine that seized property shall be sold at public auction as provided in 26 CFR 403.55;

6. to order the destruction of any coin-operated gaming device under the provisions of 26 CFR 403.65.

(c) The Assistant Commissioner (Criminal Investigation), and the Director, Internal Security Division, are authorized:

1. to allow or deny petitions for remission or mitigation of forfeiture, accept or reject any offer in compromise of the liability to forfeiture of personal property, and to make the necessary determinations and notifications, as provided in 26 CFR 403.43, and to authorize the Assistant Commissioner (International), the District Directors or Regional Inspectors to notify the petitioner or offeror of the action taken on the petition or offer.

(2) The authority delegated herein may not be redelegated.

(3) Delegation Order No. 157 (Rev. 3), issued March 21, 1982 is superseded.

/s/ James I. Owens  
Deputy Commissioner



**Order No. 159 (Rev. 1)**

Effective date: 11-27-83

**Requests for Variance from Minimum Funding Standards (IRC 412(d))**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37, there is hereby delegated to the Assistant Commissioner (Employee Plans/Exempt Organizations) and the Director, Employee Plans Technical and Actuarial Division, the authority to:

a. Waive the minimum funding standards under IRC 412 in accordance with subsection (d) thereof, and

b. perform the corresponding duties of the Secretary of the Treasury under section 303 of the Employee Retirement Income Security Act of 1974 (ERISA) with respect to the minimum funding standards under ERISA section 302.

2. For purposes of this Order, a substantial waiver is a waiver with respect to a plan's minimum funding requirements for a plan year which, based on information reported to the Internal Revenue Service, exceeds one million dollars.

3. Authority delegated in this Order may not be redelegated, except that the Director, Employee Plans Technical and Actuarial Division may redelegate the authority contained in paragraph 1 to Branch Chiefs, Employee Plans Technical and Actuarial Division, for such waivers which are not determined substantial as defined in paragraph 2.

4. Delegation Order No. 159, effective October 8, 1976, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 160 (Rev. 4) (Correction)**

Effective date: 3-27-86

**Authority of Regional Director of Appeals in Termination Assessments of Income Tax and Jeopardy Assessments**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue under 26 CFR 301.6020-1, 26 CFR 301.6201-1, 26 CFR 301.7701-9 and Treasury Department Order No. 150-37, authority is hereby delegated to the Chief Counsel, Regional Counsel, Regional Director of Appeals, each Chief, and Associate Chief, Appeals Office, to determine final disposition of requests for administrative reviews in

termination assessments of income tax and jeopardy assessment cases.

2. This authority may not be redelegated.

3. Delegation Order No. 160 (Rev. 3), issued March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 161 (Rev. 3)**

Effective date: 1-28-87

**Authority to Affix the Seal of the Department of the Treasury**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 107 (Revision 20), authority is delegated to the following officials of the Internal Revenue Service to affix the Seal of the Department of the Treasury in the authentication of originals and copies of books, records, papers, writings, and documents of the Department, for all purposes, including the purposes authorized by 28 U.S.C. 1733(b).

a. Assistant Commissioner (Examination)

b. Deputy Assistant Commissioner (Examination)

c. Director, Office of Disclosure

2. The Director, Office of Disclosure, is authorized to maintain custody of the die of the Treasury Seal for the Internal Revenue Service.

3. This authority may not be redelegated.

4. Delegation Order No. 161, (Rev. 2) issued March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 162 (Rev. 3)**

Effective date: 10-11-83

**Authority to Practice before the Internal Revenue Service**

1. All authorities granted to the Commissioner of Internal Revenue by Treasury Department Circular No. 230 are hereby delegated to the Director of Practice.

2. This authority may be redelegated but only to the Enrollment and Practice Program Coordinator in the office of Director of Practice.

3. Delegation Order No. 162 (Rev. 2), effective March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 163 (Rev. 2)**

Effective date: 5-12-86

**Authority to Perform Functions with Respect to the Northern Mariana Islands Social Security Tax**

1. The authority granted to the Commissioner of Internal Revenue by Treasury Department Order No. 150-86 to perform functions on behalf of the Northern Mariana Islands with respect to the administration, collection and enforcement, and assessment of the taxes (including interest and penalties) imposed by the Northern Mariana Islands Social Security Act, is hereby delegated to the Assistant Commissioner (International). This authority is also delegated to the Director, Philadelphia Service Center to the extent the Director, under the Internal Revenue Code and Regulations promulgated thereunder, is authorized to perform similar functions with respect to the taxes imposed by chapters 2 and 21 of the Internal Revenue Code of 1954 as amended.

2. The authority to perform any act delegated by paragraph 1. may be redelegated to any officer or employee who is delegated authority to perform a similar act under the Internal Revenue Code and Regulations promulgated thereunder.

3. This Order supersedes Delegation Order No. 163 (Rev. 1), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 164 (Rev. 3)**

Effective date: 1-28-87

**Authority to Prescribe Identification Media**

1. The authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37 to prescribe identification media for use within the Internal Revenue Service is hereby delegated to the Assistant Commissioner (Human Resources Management and Support).

2. This authority may not be redelegated.

3. This Order supersedes Delegation Order No. 164 (Rev. 2), issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 165 (Rev. 6)**

Effective date: 5-8-86

**Responses to Appeals Filed Pursuant to the Freedom of Information Act, 5 U.S.C. 552 (FOIA)**

The authority vested in the Commissioner of Internal Revenue by 31 C.F.R. 1.5(h) and Appendix B(4) to respond to administrative appeals filed pursuant to the Freedom of Information Act, 5 U.S.C. 552 (FOIA), is hereby delegated, through the Chief Counsel and Associate Chief Counsel (Litigation), to the Director, Disclosure Litigation Division. In the absence of or at the request of the Director, the Assistant Director, may exercise this authority in his/her name for the Director. This authority may not be redelegated.

In addition, the authority vested in the Commissioner by 31 C.F.R. 1.5(h)-(i) to acknowledge receipt of FOIA appeals and assert mandatory extensions of FOIA appeal time limits is hereby delegated to the Director, Disclosure Litigation Division. This authority may be redelegated not lower than attorneys in the Disclosure Litigation Division directly involved in such matters.

Delegation Order 165 (Rev. 5), issued July 26, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 166 (Rev. 1)**

Effective date: 11-27-83

**Authority With Respect to Prohibited Transactions Exemptions**

Pursuant to the authority contained in section 4975(c)(2) of the Internal Revenue Code of 1954 and vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37, the authority to make determinations on prohibited transactions exemptions and perform all functions necessary in the administration of section 4975(c)(2) of the Internal Revenue Code of 1954 is delegated as follows:

1. With respect to class exemptions, to the Assistant Commissioner (Employee Plans and Exempt Organizations) and the Deputy Assistant Commissioner (Employee Plans and Exempt Organizations); and

2. With respect to individual exemptions, to the Director, Employee Plans Technical and Actuarial Division.

This authority may not be redelegated.

Delegation Order No. 166, effective June 16, 1977, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 168**

Effective date: 12-9-77

#### **Reimbursement for Non-Workday Travel by Internal Audit Employees Between Temporary and Permanent Duty Stations**

Pursuant to a memorandum dated October 18, 1977 from the Assistant Secretary (Administration), Department of the Treasury, to the Commissioner of Internal Revenue granting a waiver from paragraphs 1-7.5c and 1-8.4f of Federal Travel Regulations in accordance with Comptroller General decision B-130082 (7/20/76), there is hereby delegated to the officials named below the authority to approve, for Internal Audit employees under their supervision, reimbursement for non-workday travel between temporary and permanent duty stations.

Assistant Commissioner (Inspection)  
Director, Internal Audit Division  
Regional Inspectors

This authority may not be redelegated.

/s/ Jerome Kurtz  
Commissioner

#### **Order No. 169 (Rev. 1)**

Effective date: 3-1-82

#### **Authority for the Issuance of Immunity Orders Pursuant to 18 U.S.C. Sections 6002 and 6004 in Proceedings Arising Under the Law Administered by the Internal Revenue Service**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-88, there is hereby delegated to the Deputy Commissioner, the Assistant Commissioner (Criminal Investigation), and the Assistant Commissioner (Inspection)

the function under Title II of the Organized Crime Control Act of 1970 (18 U.S.C. Section 6001, *et seq.*; 84 Stat. 926), with the approval of the Attorney General, to make determinations and to issue the orders to compel the testimony under a grant of immunity of any individual who has been or may be called to testify or provide information at any proceeding before the Internal Revenue Service which such individual refuses to give or provide on the basis of his/her privilege against self-incrimination.

All requests for immunity must be referred to the Director, Criminal Tax Division, Office of the Chief Counsel, for review prior to referral to the Department of Justice.

This authority may not be redelegated.

Delegation Order No. 169, dated January 30, 1978 is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 171 (Rev. 2)**

Effective date: 5-12-86

#### **Authority of Regional Directors of Appeals Under 26 CFR 301.6511 and 26 CFR 301.6532**

1. The authority vested in the Commissioner of Internal Revenue, the Assistant Commissioner (International), District Directors and Assistant Regional Commissioners by 26 CFR 301.6511(c)-1(d), extension of time by agreement to file claim for credit or refund, 26 CFR 301.6532-1(b), period of limitation on suits by taxpayers, and 26 CFR 301.7701-9, is delegated to the Chief Counsel, Regional Counsel, and Regional Directors of Appeals.

2. Delegation Order No. 171 (Rev. 1), issued March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### **Order No. 172 (Rev. 1)**

Effective date: 11-27-83

#### **Authority to Waive the 100% Excise Tax Imposed Under Section 4971(b) of the Internal Revenue Code**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37, there is hereby delegated to the Assistant Commissioner (Em-

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ployee Plans and Exempt Organizations) and the Director, Employee Plans Technical and Actuarial Division, the authority to waive all or part of the additional tax imposed under IRC 4971(b) in accordance with subsection (b) of section 3002 of the Employee Retirement Income Security Act of 1974 (ERISA).

2. For purposes of this Order, a substantial waiver is a waiver of the additional tax liability resulting from a computation based on an accumulated funding deficiency in excess of one million dollars.

3. This authority may not be redelegated except that the Director, Employee Plans Technical and Actuarial Division may redelegate the authority contained in paragraph 1 to Branch Chiefs, Employee Plans Technical and Actuarial Division, for a waiver not deemed substantial, as defined in paragraph 2.

4. Delegation Order No. 172, effective October 25, 1978, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 173 (Rev. 4)**

Effective date: 5-12-86

**Nationwide Authority to Make Determinations on Certain Aluminum, Phosphate, Salt and Steel Related Cases**

Pursuant to authority vested in the Commissioner of Internal Revenue by IRC 7802, 26 CFR 1.482, 1.613, 301.7701-9, and Treasury Department Order No. 150-37, the authority to enter into and approve settlements of the National Office controlled inter/intracompany transfer pricing issue and issues resulting therefrom present in bauxite, alumina, phosphate, salt and metallurgical coal issues is hereby delegated to the Assistant Commissioner (International).

This authority may not be redelegated.

Delegation Order No. 173 (Rev. 3), effective March 22, 1985, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 174 (Rev. 1)**

Effective date: 11-27-83

**Authority to Approve Certain Retroactive Plan Amendments in Accordance with section 412(c)(8) of the Internal Revenue Code and section 302(c)(8) of the Employee Retirement Income Security Act**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Depart-

ment Order 150-37, there is hereby delegated to the Assistant Commissioner (Employee Plans and Exempt Organizations) and the Director, Employee Plans Technical and Actuarial Division, the authority to approve certain retroactive plan amendments in accordance with section 412(c)(8) of the Internal Revenue Code and section 302(c)(8) of the Employee Retirement Income Security Act.

The authority delegated herein may not be redelegated.

Delegation Order No. 174, effective February 2, 1979, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 175 (Rev. 1)**

Effective date: 11-27-83

**Authority to Determine if Plan Amendment is Reasonable and Has De Minimis Effect on Plan Liability in Accordance with Section 412(f)(2)(A) of the Internal Revenue Code and Section 304(b)(2)(A) of the Employee Retirement Income Security Act.**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37, there is hereby delegated to the Assistant Commissioner (Employee Plans and Exempt Organizations) and the Director, Employee Plans Technical and Actuarial Division, the authority to determine that a plan amendment is reasonable and provides for only de minimis increases in the liabilities of the plan in accordance with section 412(f)(2)(A) of the Internal Revenue Code and section 304(b)(2)(A) of ERISA.

The authority delegated herein may be redelegated, but not below Branch Chiefs, Employee Plans Technical and Actuarial Division.

Delegation Order No. 175, effective February 2, 1979, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 176 (Rev. 1)**

Effective date: 11-27-83

**Authority to Extend Amortization Period of Plans in Accordance with section 412(e) of the Internal Revenue Code and section 304(a) of the Employee Retirement Income Security Act**

Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Depart-

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ment Order 150-37, there is hereby delegated to the Assistant Commissioner (Employee Plans and Exempt Organizations) and the Director, Employee Plans Technical and Actuarial Division, the authority to determine that the period of years required to amortize any unfunded liability of a plan may be extended in accordance with section 412(e) of the Internal Revenue Code and section 304(a) of the Employee Retirement Income Security Act.

The authority delegated herein may be re-delegated, but not below Branch Chiefs, Employee Plans Technical and Actuarial Division.

Delegation Order No. 176, effective February 2, 1979, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 177 (Rev. 1)**

Effective date: 11-27-83

**Authority to Grant Temporary Variances from Certain Vesting and Accrual Standards in Accordance with sections 207 and 1012(c) of the Employee Retirement Income Security Act of 1974**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37, there is hereby delegated to the Assistant Commissioner (Employee Plans and Exempt Organizations) and the Director, Employee Plans Technical and Actuarial Division the authority to grant temporary variances of vesting and accrual standards under sections 207 and 1012(c) of the Employee Retirement Income Security Act of 1974.

The authority delegated herein may not be re-delegated.

Delegation Order No. 177, effective April 18, 1979, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 178 (Rev. 3)**

Effective date: 5-16-86

**Authority to Obligate Funds for Payment to Third Parties Who Request Reimbursement for Cost of Complying With a Summons**

1. The authority granted to the Commissioner of Internal Revenue by Treasury Department

Order No. 150-37, in accordance with authority provided to the Internal Revenue Service in Comptroller General B-158810 (October 22, 1976) [56 Comp. Gen. 36 (1976)] and (effective after February 28, 1977) in the Internal Revenue Code of 1954, Section 7610, as enacted by the Tax Reform Act of 1976 (Public Law 94-455, Section 1205, 90 Stat. 1699, 1702 (as amended)), to obligate appropriated funds for payment of search costs, reproduction costs and transportation costs in connection with third party summonses issued under the Internal Revenue laws, is delegated to the officials specified in paragraphs 2 and 3, of this Order.

2. The Assistant Commissioner (Inspection)

a. This authority may be re-delegated to the Director, Internal Security Division, subject to such constraints as the Assistant Commissioner (Inspection) determines appropriate.

b. This authority may also be re-delegated to Regional Inspectors, Assistant Regional Inspectors (Internal Security) and Chief, Investigations Branch subject to such constraints as the Assistant Commissioner (Inspection) determines appropriate.

3. The Associate Commissioner (Operations) and Regional Commissioners

a. This authority may be re-delegated to the Assistant Commissioner (International) and District Directors subject to such constraints as the Associate Commissioner or Regional Commissioner determine appropriate.

b. The Assistant Commissioner (International) and District Directors may redelegate the authority given to them by their respective Associate Commissioner or Regional Commissioner to subordinate employees subject to such constraints as they may impose.

4. Delegation Order No. 178 (Rev. 2), effective May 4, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 179**

Effective date: 7-2-79

**Coordination of Certain Issues Before Approval of Settlement or Other Disposition in Appeals**

The authority vested in the Commissioner of Internal Revenue by IRC 7802 and Treasury Department Order No. 150-37 is delegated as follows:

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1. The Director, Appeals Division, is authorized to designate certain Regional Directors of Appeals to coordinate Appeals Coordinated Issues, as defined in paragraph 3.

2. The Regional Director of Appeals of a designated region is authorized to concur in the disposition of an Appeals Coordinated Issue as proposed by the Appeals Office having jurisdiction over a case containing such Appeals Coordinated Issue.

3. An Appeals Coordinated Issue is an issue of wide impact or importance frequently involving an entire industry or occupational group, large groups of partners, shareholders, creditors, beneficiaries, employees, contractors, or other parties, which the Director, Appeals Division, identifies for coordination because of the need or desirability for consistent treatment by the Internal Revenue Service.

4. Upon identification by the Director, Appeals Division, of the Appeals Coordinated Issue(s), and notification thereof to the affected Appeals Offices, the designated Regional Director of Appeals shall assist, guide, and advise the Appeals Office having jurisdiction over such Appeals Coordinated Issue toward effecting proper disposition thereof.

5. The authority delegated in paragraph 1, above, may not be redelegated.

6. The authority delegated in paragraphs 2 and 4, above, may be redelegated to an Appeals Office Chief.

/s/ Jerome Kurtz  
Commissioner

#### Order No. 180

Effective date: 7-19-79

#### Authority to Request Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request

1. The authority granted to the Commissioner by the regulations (44 Federal Register 16908 (1979); 31 CFR Part 14—Right to Financial Privacy Act) relating to the request of financial records of a customer from a financial institution pursuant to a formal written request under Section 1108 of the Right to Financial Privacy

Act of 1978 (92 Stat. 3697 *et seq.*, 12 U.S.C. 3401 *et seq.*), is hereby delegated to the following officials:

- a. Assistant Commissioner (Inspection)
- b. Director, Internal Security Division
- c. Chief, Investigations Branch
- d. Regional Inspectors
- e. Assistant Regional Inspectors, Internal Security

2. The authority delegated to the officials designated in paragraph 1 (above) shall include all of the responsibilities to perform the tasks enumerated in the Act, including: issuing notice to the customer as required in Sections 1104(a), 1105(2), 1106 (b and c), 1107(2), 1108(4), and 1112(b); applying to the appropriate United States Attorney who may petition in the United States district court for delay of notice to the customer pursuant to Section 1109; issuing post-notice to the customer that there has been a court-ordered delay as required in Section 1109(b)(3) and Section 1109(c); issuing notice to the customer that no legal proceeding is contemplated as required in Section 1110(d)(2); issuing notice to the customer that customer record information has been transferred to another agency as required in Section 1112(b); certifying in writing to a financial institution in accordance with Section 1103(b) that all applicable provisions of this Act have been complied with when such certification is required; transferring customer record information in accordance with Section 1112(a) to another Federal department or agency; certifying that delay in obtaining access to customer financial records would create an imminent danger as required by the special procedures provision in Section 1114(b); and requesting account information as required in Section 1113(g).

3. The authority delegated herein may not be redelegated.

4. Should a financial institution question the authority of the official to issue a formal written request for financial records, a copy of this Delegation Order should be provided to that financial institution.

/s/ Jerome Kurtz  
Commissioner

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**Order No. 181**

Effective date: 9-21-79

**Authority to Designate Qualified General Assistance Programs Described in Section 51(d)(6) of the Internal Revenue Code**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37, authority is hereby delegated as follows:

(1) District Directors are authorized to make determinations regarding eligibility as a "qualified" general assistance program as defined in Section 51(d)(6) of the Internal Revenue Code and sign Form 6177, General Assistance Program Determination, for organizations having their principal office within the District Director's area of jurisdiction.

(2) This authority may be redelegated to Taxpayer Service Specialists, Taxpayer Service Representatives, Tax Technicians, Revenue Agents, and Revenue Officers.

To the extent that any action heretofore taken may require ratification, such action is hereby affirmed and ratified.

/s/ Jerome Kurtz  
Commissioner

**Order No. 182 (Rev. 4)**

Effective date: 1-8-87

**Authority to Execute Returns**

The authority granted to the Commissioner of Internal Revenue, by 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9 to execute returns required by any internal revenue law or regulation made thereunder when the person required to file such return fails to do so, is delegated to:

1. Revenue Agents;
2. Tax Auditors;
3. Revenue Officers, GS-9 and above;
4. Collection Support function managers, GS-9 and above;
5. Automated Collection Branch managers, GS-9 and above; and
6. Service Center Collection Branch managers, GS-9 and above.

The authority delegated herein may not be redelegated.

To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

Delegation Order No. 182, (Rev. 3), effective December 14, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 183 (Rev. 1)**

Effective date: 3-21-82

**Extension of Time for Making Certain Elections**

I. Pursuant to authority granted to the Commissioner of Internal Revenue by 26 CFR 1.9100-1, the Associate Chief Counsel (Technical) and the Assistant Commissioner (Employee Plans and Exempt Organizations) are authorized to grant a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 1.9100-1.

II. This authority may be redelegated to Division Directors and Branch Chiefs. In the case of granting extensions of time for filing applications for change in accounting method and accounting period not involving precedent issues this authority may be redelegated to the Chief of Ruling Section 1, Corporation Tax Branch.

III. Delegation Order No. 183, issued June 23, 1980, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 184 (Rev. 1)**

Effective date: 3-21-82

**Certification of Time and Attendance**

Pursuant to the authority granted the Commissioner of Internal Revenue by Section 16.2 of Title 6 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies for exceptions to time and attendance report certification or approval requirement:

The Deputy Commissioner; Assistant Commissioners; Chief Counsel; Assistants to the Commissioner; Regional Commissioners; Regional Counsel; Regional Inspectors; District Directors; Service Center Directors; the Director, National Computer Center; and the Director, Data Center are hereby authorized to certify and approve T/A Records or T/A Rosters containing their own time and attendance data and to designate in writing other employees who may certify and approve T/A Records or T/A Rosters containing their own time and attendance data in those rare circumstances where it is not practical to do otherwise. This authority may not be redelegated.

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This Order supersedes Delegation Order No. 184, issued July 2, 1980.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 185**

Effective date: 9-28-80

**Authority to Provide Advice on Questionable Payments**

Pursuant to authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order Number 101-18, there is hereby delegated to the Fiscal Management Officer the authority to provide to disbursing and certifying officers of the Service, upon application, written advice concerning any question involving a payment to be made by them or a payment on any voucher presented for certification, involving minor amounts of \$25 or less.

This authority may not be redelegated.

/s/ Jerome Kurtz  
Commissioner

**Order No. 186**

Effective date: 4-1-81

**Authority to Prescribe Travel and Moving Expense Regulations and Related Allowances**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 72 Revised, and Department of the Treasury Directives Manual TD 70-02, authority is delegated to the Fiscal Management Officer as shown below.

(1) Promulgate regulations governing the allowance and payment of expenses of employees and other persons for travel incident to the performance of official business for the Internal Revenue Service and for changes in or appointments to posts of duty, within and outside the limits of the conterminous United States.

(2) Establish standards, requirements and guidelines (subject to proper coordination) related to the incurrence of and payment for subsistence and transportation expenses and other travel and relocation expenses.

(3) Prescribe rates of per diem in lieu of actual subsistence, including those established in individual and unusual cases (excluding travel to High Rate Geographic Areas under Dele-

gation Order No. 25, as revised) not to exceed the maximum rates established by the General Services Administration, the Department of State and the Per Diem, Travel and Transportation Allowance Committee, Department of Defense; mileage rates for the use of privately-owned automobiles for employees and members of their immediate families for changes in or appointments to posts of duty within and outside the limits of the conterminous United States; and any other rates which may be discretionary with the Secretary of the Treasury and which have been redelegated to bureau heads.

All regulations issued pursuant to this Order will be in conformance with applicable provisions of law and governing regulations of higher authority.

The authority delegated herein may not be redelegated.

This Order supersedes Delegation Orders 71 (Rev. 3), issued April 22, 1966, and 119, issued October 6, 1971.

/s/ Roscoe L. Egger, Jr.  
Commissioner

**Order No. 187 (Rev. 1)**

Effective date: 5-12-86

**Determining Imprest Fund Requirements**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 101-9, there is hereby delegated to the officials named below the authority to determine the need for imprest funds to be used for the purposes listed below, and the locations at which such imprest funds are required; to request the designation of officers and employees to serve as cashiers with authority to hold cash for the purposes listed below; to request the revocation of such designations; and to request the amount of advance to be carried by each such cashier.

2. List of purposes for which an imprest fund may be established:

- a. Making Small Cash Purchases;
- b. Investigative Purposes; or
- c. Change Making Purposes.

3. List of delegated officials:

a. for imprest funds located in the National Office:

Director, National Office Resources Management Division

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Chief, National Office Financial Operations Branch, National Office Resources Management Division

Chief, Accounting Section, National Office Resources Management Division.

Assistant Commissioner (International)

b. for imprest funds located in regional headquarters offices, districts and service centers, within their respective regions:

Regional Commissioners

Assistant Regional Commissioners (Resources Management)

Chiefs, Fiscal Management Branches

Chiefs, Accounting Sections, Fiscal Management Branches.

4. The authority delegated herein may not be redelegated.

5. This Order supersedes Delegation Order No. 3187, issued September 3, 1981.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 188 (Rev. 1)**

Effective date: 3-21-82

**Authorization to Grant Case by Case Exemptions to the Financial Conflict of Interest Provision in 18 U.S.C. Subsection 208(a)**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue by Treasury Department Order No. 177-19 (as revised):

a. Authority is hereby delegated to the following officials to make written determinations under 18 U.S.C. subsection 208(b)(1) that the financial interests of employees under their supervision and control are not so substantial as to be deemed likely to affect the integrity of the services which the Government may expect from such employees if they participate personally and substantially in a matter in which they have a financial interest, except as restricted in paragraph 2:

Deputy Commissioner  
Deputy Chief Counsel  
Associate Commissioners  
Assistant Commissioners  
Assistants to the Commissioner  
Regional Commissioners  
Regional Counsel  
District Directors

Service Center Directors

Regional Inspectors

b. This authority may be redelegated, but not lower than to Division Directors (or equivalent level position) in the National Office; Assistant Regional Commissioners, and Assistant Regional Inspectors in regions; and Division Chiefs in nonstreamlined districts and service centers. In streamlined districts, this authority may not be redelegated.

2. Authority to make determinations under 18 U.S.C. Subsection 208(b)(1) remains with the Deputy Secretary of the Treasury for the Deputy Commissioner and Associate Commissioners and with the Commissioner for all Assistant Commissioners, Assistants to the Commissioner, Regional Commissioners, District Directors, Service Center Directors and Regional Inspectors.

3. This Order supersedes Delegation Order No. 188, issued December 2, 1981.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 189 (Rev. 2)**

Effective Date: 10-25-83

**Authority to Authorize Travel Not at Government Expense**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue Service by Chapter 250 of the Treasury Personnel Manual, there is hereby delegated to the following officials the authority to authorize travel of employees performing functions under their general supervision, within the geographic limits of the General Travel Order, for purposes of participating in or attending tax forums and continuing professional education programs, where reasonable expenses for travel, lodging and meals are to be paid or reimbursed by any State, county or municipal agency or by an organization which has been determined to be tax exempt under section 501(c)(3) of the Internal Revenue Code:

Associate Commissioners  
Assistant Commissioners

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Chief Counsel  
Deputy Chief Counsel  
Associates Chief Counsel  
Director, Appeals Division  
Director, Operations Division  
Regional Commissioners  
Regional Counsel

2. This authority may be redelegated, but no lower than to Division Directors (or equivalent position) in the National Office; Assistant Regional Commissioners; Regional Inspectors; District Directors and Service Center Directors.

3. Delegation Order No. 189, (Rev. 1), effective March 21, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 190

Effective date: 11-23-83

#### Transfer of Technical and Appeals Functions to the Office of Chief Counsel

[Supplemented and amended by Delegation Order No. 203]

Pursuant to the authority granted to the Commissioner of Internal Revenue by 26 CFR 1.9100-1, 301.6020-1, 301.6201-1, 301.7701-9, the Int. Rev. Code of 1954, and Treasury Department Orders 150-32, 150-36, 150-37, 150-83, 177-19, and paragraphs 8 and 9 of Treasury Department Order 150-95, paragraph 6 of Treasury Department Order 150-95 is effective, as of the effective date of this Order. The Chief Counsel, or his/her delegate is hereby authorized to perform (1) all functions performed by the Corporation Tax, and Individual Tax Divisions, and (2) the National Office and field functions of Appeals, which were performed prior to the effective date of this Order except as provided below. The functions delegated include, but are not limited to:

1. Exclusive jurisdiction, including engineering and valuation activities, to issue letter rulings (with respect to prospective transactions or completed transactions if the request was made before any affected returns have been filed) and to issue technical advice memoranda; to propose revenue rulings and revenue procedures; to grant a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under

Subtitle A of the Code, subject to the requirements of 26 CFR 1.9100-1; to prescribe the extent, if any, to which any ruling issued by or pursuant to authorization from the Chief Counsel relating to the Internal Revenue laws shall be applied without retroactive effect; and interpret the tax treaties for the official from time to time designated as the "competent or taxation authority" under tax treaties of the United States;

(a) The authority delegated to the Assistant Commissioner (Technical) in Delegation Order No. 165 (Rev. 3) to respond to appeals filed pursuant to the Freedom of Information Act, 5 U.S.C. 552 (FOIA), is not transferred to the Chief Counsel.

2. The authority to enter into and approve a written agreement with any person relating to the Internal Revenue tax liability of such person (or with the person or estate for whom he/she acts) in cases under his/her jurisdiction, but not to set aside any closing agreement;

3. The authority to represent the Commissioner in determining liability, qualification, exempt status, or foundation qualification for the following types of cases not docketed in the United States Tax Court where the taxpayer does not agree with the determination made by the District Director, Service Center Director, or by the Director of International Operations and such taxpayer requests reconsideration by the Regional Director of Appeals:

(a) Except as qualified below, cases and/or work units determining liability for excise, employment, income, estate (including extensions for paying estate tax under Internal Revenue Code Section 6161(a)(2) and determinations whether elections made by estates meet the conditions specified in Internal Revenue Code Sections 6166 and 6166A) and cases and/or work units determining liability for gift taxes including additions to tax, additional amounts and assessable penalties under Chapter 68 of Subtitle F of the Internal Revenue Code of 1954 or corresponding provisions of the Internal Revenue Code of 1939;

(b) Responsibility for the administrative system of tax appeals for cases involving offers-in-compromise, penalty appeals, recommendations concerning settlement offers in refund suits, Code section 534(b) letters, refund claims including Joint Committee cases, and overassessments in which a taxpayer appeals the decision of a District Director, a Service Center director or the Director of International Operations.

(c) Initial or continuing qualification under Subchapter D of Chapter 1 of the Internal Revenue Code 1954 and initial or continuing exempt status and foundation classification except when a National Office ruling on the case with respect to exempt status or foundation classification, or National Office technical advice, with respect to qualification, exempt status or foundation classification, has been issued. In certain instances such as cases arising from the Examination function or cases in which a National Office technical advice covers only a portion of the qualification issue of an employee plan, Appeals officials will have jurisdiction over the *proposed action* where a National Office ruling on the case with respect to exempt status or foundation classification or a National Office technical advice, with respect to qualification, exempt status or foundation classification has been issued. If the Appeals proposed disposition is contrary to the National Office ruling on the case with respect to exempt status or foundation classification or the National Office technical advice with respect to qualification, exempt status or foundation classification, the Assistant Commissioner (Employee Plans and Exempt Organizations) or the delegate of the Associate Chief Counsel (Technical) in Code section 521 cases, will make the final decision.

(d) The excise and employment taxes subject to the provisions of this Order include any Federal excise or employment tax under the Internal Revenue Code of 1954, except any tax imposed by the following provisions or corresponding provisions of the Internal Revenue Code of 1939:

(i) Subtitle E; or

(ii) Subchapter D, Chapter 78 of Subtitle F, insofar as it relates to taxes imposed under Subtitle E.

4. To utilize Appeals personnel to settle in whole or in part cases docketed in the Tax Court for such periods of exclusive jurisdiction as he/she shall deem appropriate. For purposes of any statutory provisions which may require that a taxpayer exhaust the administrative remedies available within the Internal Revenue Service, all Appeals functions pertaining thereto are considered to be within the Internal Revenue Service notwithstanding any other provision in this Order.

5. To supervise and evaluate the work of all officers and employees of the functions transferred including but not limited to the (i) Appeals functions, and (ii) the Income Tax Divi-

sion and Corporate Tax Division (formerly under the supervision of the Assistant Commissioner (Technical) and (iii) to take necessary action in all personnel matters pertaining thereto, including those for the appointment, classification, promotion, demotion, reassignment, transfer or separation of such officers and employees, with the exception of promotions, demotions, or separations to or from the Senior Executive Service.

6. In exercising the authority granted in paragraph 5 above with respect to the Appeals function, the Chief Counsel shall utilize the Internal Revenue Service Executive Resources Board for selection of SES and Resource Board covered positions. With regard to the selection of non E.R.B. Appeals personnel a majority of each selection panel will be Appeals personnel. Notwithstanding any other grant of authority in this Order, the Commissioner retains the final authority with regard to all personnel, policies, practices, and matters affecting working conditions as well as all conditions of employment. The appointment of any person as an attorney in the Appeals function or transfer of any person in the Appeals function from non-attorney status to attorney status shall require the Commissioner's approval or the approval of the Deputy Commissioner.

7. The following Commissioner's Delegation Orders are continued in effect, together with any other Delegation Orders where authority has been delegated to Appeals and Technical personnel to the extent transferred by this Order and T.D.O. 150-95. These orders are subject to the provision that the Chief Counsel or his/her delegate may revoke any portion of such orders which pertain to officers and personnel under his/her supervision and redelegate such authority to other officers and employees under his/her supervision provided such authority may be revoked or redelegated: 8 (Rev. 7), 11 (Rev. 12), 25 (Rev. 11), 35 (Rev. 11), 42 (Rev. 15), 77 (Rev. 14), 93 (Rev. 7), 107 (Rev. 5), 109 (Rev. 5), 112 (Rev. 6), 113 (Rev. 6), 136 (Rev. 3), 139 (Rev. 5), 160 (Rev. 2), 171 and 179.

8. The following Commissioner's Delegation orders are supplemented and amended consistent with the provisions of this Order:

(a) All of Orders Nos. 60 (Rev. 5) and 66 (Rev. 10) and

(b) Paragraphs 1, 4 and 5 of Order No. 97 (Rev. 18).

9. Commissioner's Delegation Orders Nos. 96 (Rev. 5), 114 (Rev. 2), and 183 are amended by substituting the words "Associate Chief Counsel (Technical)" for the words "Assistant Commissioner (Technical)" wherever they appear in those orders.

10. With regard to paragraph 3(b) above: Delegation Orders No. 14 (Rev. 1) 154 and 155 are appropriately conformed.

11. Delegation Order Nos. 39 (Rev. 11) and 89 (Rev. 4) are supplemented by adding the words "Chief Counsel" and "Regional Counsel."

12. The authority delegated in Delegation Order No. 9 (Rev. 6) regarding use of Government automobiles is also delegated to the Chief Counsel and to his/her delegate and to the Regional Counsel.

13. Delegation Order No. 153, Nationwide Authority to Make Determinations on Certain Oil Related Issues, is not affected by this Order.

14. As of the effective date of this Order, all personnel performing any previously delegated function prior to the effective date of this Order are hereby authorized to continue to perform such function to the extent not inconsistent with this Order. However, the Chief Counsel is authorized to take appropriate action to further the orderly and expeditious transfers and exercise of functions described in this Order.

/s/ Roscoe L. Egger, Jr.  
Commissioner

#### Order No. 191

Effective date: 2-25-82

#### Delegation of Authority to Levy on Property in Hands of Third Parties

The authority vested in the Commissioner of Internal Revenue and District Directors by 26 CFR 301.7701-9 and 301.6331-1, to levy on wages, salaries, other income and bank deposits in the possession of third parties is also delegated to the Chief, Collection Branch in the Compliance Division, Service Center.

This authority may be redelegated only to Collection Branch personnel in the GS-1169 series and to Collection GS-592 supervisory personnel.

/s/ Roscoe L. Egger, Jr.  
Commissioner

#### Order No. 190

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#### Order No. 192 (Rev. 2) (Correction)

Effective date: 1-25-85

#### Delegation of Authority to Approve Use of Cash to Procure Emergency Passenger Transportation Services Costing More Than \$100

1. Pursuant to the authority vested in the Commissioner of Internal Revenue Service by Treasury Department Order No. 101-25, the officials designated below are hereby delegated the authority to authorize or approve use of cash to procure emergency passenger transportation services costing \$100 or more.

Assistants to the Commissioner  
Associate Commissioners  
Assistant Commissioners  
Division Directors (or equivalent level position)

Fiscal Management Officer

Director, National Computer Center

Director, Data Center

Chief Counsel

Regional Counsel

Regional Commissioners

Regional Directors of Appeals

Assistant Regional Commissioners

Regional Inspectors

Assistant Regional Inspectors

District Counsel

District Directors

Service Center Directors

2. All regulations issued pursuant to this Order will be in conformance with applicable provisions of law and governing regulations of higher authority.

3. This Authority may be redelegated to a level no lower than Branch Chief in the National Office or Division Chief in the field (or equivalent level position). However, in streamlined districts this authority may not be redelegated below the level of District Director.

4. The Chief Counsel may redelegate this authority to a level not lower than Division Director in the National Office; the Regional Counsel may redelegate not lower than the District Counsel; and the Regional Director of Appeals may redelegate not lower than the Chief, Appeals Office.

5. This Order supersedes Delegation Order No. 192, (Rev. 1) issued March 21, 1982.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 193**

Effective date: 3-1-82

**Delegation to Deputy Commissioner of Internal Revenue**

Pursuant to authority vested in me as Commissioner of Internal Revenue by Treasury Department Order 150-37, the Deputy Commissioner is authorized to perform any function the Commissioner is authorized to perform.

The Deputy Commissioner shall perform functions under this authority in his or her own capacity and under his or her own title and shall be responsible for referring to the Commissioner any matter on which action should appropriately be taken by the Commissioner.

This authority may not be redelegated.

Delegation Order No. 58, issued March 11, 1958, is superseded.

/s/ Roscoe L. Egger, Jr.  
Commissioner

**Order No. 194**

Effective date: 3-1-82

**Authority to Amend or Revoke Delegations of Authority**

Pursuant to authority vested in me as Commissioner of Internal Revenue by Treasury Department Order 150-37, the Deputy Commissioner is authorized to amend or revoke any delegation order issued by the Commissioner.

The Deputy Commissioner shall exercise this authority in his or her own capacity and under his or her own title and shall be responsible for referring to the Commissioner any matter on which action should appropriately be taken by the Commissioner.

/s/ Roscoe L. Egger, Jr.  
Commissioner

**Order No. 195**

Effective date: 3-29-82

**Designation To Act as Commissioner of Internal Revenue**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-2 and Treasury Department Order No. 129 (as revised), it is ordered, that:

(a) the Deputy Commissioner shall perform the duties of Commissioner of Internal Revenue during the absence or disability of the Commissioner of Internal Revenue or when there is a vacancy in that office; and

(b) the Associate Commissioners, in the order listed below, shall perform the duties of the Commissioner of Internal Revenue during

the absence or disability of the Commissioner of Internal Revenue or a vacancy in that office and the absence or disability of the Deputy Commissioner or a vacancy in that office, except to the extent otherwise provided for specific periods of time by written designation orders which may be issued from time to time by the Commissioner:

Associate Commissioner (Operations)  
Associate Commissioner (Policy and Management)

Associate Commissioner (Data Processing)

2. In the event of the absence or disability of one of the incumbent Associate Commissioners or when there is a vacancy in that office, the first available incumbent Associate Commissioner in the order listed above will succeed to the position of Acting Commissioner.

3. The authority herein delegated may not be redelegated.

/s/ Roscoe L. Egger, Jr.  
Commissioner

**Order No. 196**

Effective date: 6-28-82

**Delegation of Authority to File Tax Liens**

The authority vested in the Commissioner of Internal Revenue by TDO 150-37, and 26 CFR 301.6323(f)-(1) to file tax liens is hereby delegated to the Chief, Collection Branch in the Compliance Division Service Center.

This authority may be redelegated only to GS-9 and above Collection Branch personnel in either the GS-1169 series or in supervisory positions.

/s/ James I. Owens  
Acting Commissioner

**Order No. 197**

Effective date: 6-28-82

**Transfer of the Office of the Director of Practice to the Internal Revenue Service**

Pursuant to the authority granted the Commissioner of Internal Revenue by Treasury Department Order No. 150-97, the transfer to the Internal Revenue Service of the Office of the Director of Practice and all functions performed therein, except as noted below, is effective as of the effective date of this Order.

The Director of Practice shall be under my direction and supervision, except that decisions of the Director in individual cases relating to enrollment, disbarment, or disciplinary measures shall not be subject to change by me.

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All references to the Director of Practice, Office of the Secretary, in existing regulations shall be considered to be references to the Director of Practice, Internal Revenue Service, until such regulations are amended to reflect this change. Existing provisions in regulations concerning appeals from recommended decisions of the Director of Practice to the Secretary shall remain in full force and effect.

The duties the Director of Practice performs pursuant to 31 C.F.R. Part 15, Post-Employment Conflict of Interest, remain with the General Counsel. References in that Part to the Director of Practice shall be considered to be references to the General Counsel, or his or her designee, until these regulations are amended.

/s/ James I. Owens  
Acting Commissioner

**Order No. 198 (Rev. 2)**

Effective date: 5-12-86

**Authority to Affix the Official Seal of Office of the Internal Revenue Service and to Certify to the Authenticity of Official Documents**

(1) Pursuant to the Authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-37 and 26 CFR 301.7701-9, the authority granted to Regional Commissioners, District and Service Center Directors, and the Director, Data Center by 26 CFR 301.7514-1, to affix the official seal of office to any certificate or attestation required to be made by the officer for whose office such seal is established in authentication of originals and copies of books, records, papers, writings and documents of the Internal Revenue Service in the custody of such officers, for all purposes including the purpose of 28 U.S.C. 1733(b), Rule 44 of the Federal Rules of Civil Procedure, and Rule 27 of the Federal Rules of Criminal Procedure, may be redelegated only to Disclosure Officers and to supervisory personnel to the extent necessary within the exercise of their official duties.

(2) The authority delegated in paragraph (1) does not extend to:

- (a) Affixing such seal to material to be published in the Federal Register, and
- (b) Affixing the seal of the District Director to the certification of copies of books, records, papers, writings, or documents in his/her custody in any case in which, pursuant to Executive

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Order, Treasury Decision, or the Statement of Procedural Rules, such copies may be furnished to applicants only by the Commissioner.

(3) Under the authority granted to the Commissioner of Internal Revenue by 26 CFR 301.7622-1, there is hereby delegated to the following officials the authority to certify to the authenticity of originals and copies of books, records, papers, writings, and documents of the Internal Revenue Service in the custody of such officer, for all purposes, including the purpose of 28 U.S.C. 1733(b), Rule 44 of the Federal Rules of Civil Procedure, and Rule 27 of the Federal Rules of Criminal Procedure:

- (a) Regional Commissioners
- (b) Assistant Commissioner (International)
- (c) District Directors
- (d) Service Center Directors
- (e) Director, Data Center

(4) The authority in paragraph (3) may be redelegated only to Disclosure Officers and to supervisory personnel to the extent necessary within the exercise of their official duties.

(5) Delegation Order 198 (Rev. 1), effective January 25, 1985, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 199 (Rev. 1)**

Effective date: 5-12-86

**Authority to Enter Into Interagency Reimbursement Agreements with the Department of State Relative to the On-Site Support of Overseas Offices of the Assistant Commissioner (International)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-2, there is hereby delegated to the Associate Commissioner (Operations), the authority to enter into interagency reimbursement agreements with the Department of State. This authority only applies to agreements that are necessary for the proper support of overseas offices of the Assistant Commissioner (International).

2. This authority may be redelegated to the Assistant Commissioner (International), and may not be further redelegated.

Delegation Order No. 199, effective January 12, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 200**

Effective date: 6-29-83

**Authority to Issue Notices Indicating the Existence of a Conflicting Claim to the Investment Tax Credit Under Section 804(c)(2)(D) of the Tax Reform Act of 1976**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue or his/her delegate by 26 CFR 7.48-2(b)(3), the authority to issue a notice pursuant to Temp. Treas. Reg. § 7.48-2(b)(3) and Temp. Treas. Reg. § 7.48-3(b)(2) relating to notification of the existence of a conflicting claim to the investment tax credit for a film or tape being asserted by another person, is hereby delegated to the Assistant Commissioner (Examination).

2. The authority delegated herein may not be redelegated.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 201**

Effective date: 9-23-83

**Authority to Certify to the Destruction of IRS Records for Court Purposes**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by 26 CFR 301.7622-1, there is hereby delegated to Service Center Records Officers the authority to certify, after telephonic verification, that a particular accession of records has been destroyed.

2. This authority may not be redelegated.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 202**

Effective date: 10-25-83

**Appointment of Custodian to Evaluate Foreign Gifts and Decorations**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order No. 101-27, the Chief, Facilities Management Branch, in the region, and the Director, National Office Resources Management Division, are hereby delegated the authority to receive, evaluate, and dispose of foreign gifts and decorations tendered to Service employees in a manner consistent with the Foreign Gifts and Decorations Act of 1966, amended (5 U.S.C. 7342).

This authority may not be redelegated.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 203**

Effective date: 11-23-83

**Nationwide Authority to Make Determinations on Taxable Crude Oil Produced in Alaska**

Pursuant to authority vested in the Commissioner of Internal Revenue by IRC 7802, 4988(c), and 4996, and Treasury Department Order No. 150-37, the nationwide authority to determine the removal price of all taxable crude oil produced in the State of Alaska for purposes of the Crude Oil Windfall Profit Tax Act of 1980 (as amended), IRC Sections 4986 through 4998, is hereby delegated to the Regional Commissioner, Southwest Region.

The authority of each District Director to adjust the removal price to reflect clearly the fair market value of oil removed pursuant to 26 CFR 54.4988-1(b)(3) must be in accord with "removal price" determinations made by the Regional Commissioner, Southwest Region.

This delegation does not extend to cases pending before the United States Tax Court, nor those within the jurisdiction of the Department of Justice.

Delegation Order No. 190 is supplemented and amended consistent with the provisions of this Order.

This authority may not be redelegated.

/s/ James I. Owens  
Acting Commissioner

**Order No. 204 (Rev. 1)**

Effective date: 5-12-86

**Authority to Approve Rewards for Information Relating to Violations of Internal Revenue Laws**

The authority vested in the Commissioner of Internal Revenue and District Directors by 26 CFR 301.7701-9 and 301.7623-1 to approve rewards for information relating to violations of internal revenue laws is hereby delegated to Service Center Directors and the Assistant Commissioner (International).

This authority may be redelegated not lower than Chief, Examination Branch.

Delegation Order No. 204, effective December 5, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 204**

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**Order No. 205 (Rev. 2)**

Effective date: 9-16-86

**Consensual Monitoring of Wire and Non-Wire Conversations in Criminal Investigations**

Pursuant to the Authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order No. 150-37 and in accordance with Memorandums (dated September 22, 1980 and November 7, 1983) to the Heads and Inspectors General of Executive Departments and Agencies, from the Attorney General, the authority to approve the interception of verbal wire and non-wire communications, where at least one of the parties consents to the interception, is hereby delegated as follows:

1. The Assistant Commissioner (Inspection), Deputy Assistant Commissioner (Inspection), Director, Internal Security Division, Assistant Commissioner (Criminal Investigation) and Deputy Assistant Commissioner (Criminal Investigation) are authorized to approve the interception of non-telephone conversations with the consent of at least one party to the conversation in all criminal investigations conducted by the Internal Revenue Service except those specified by the Attorney General in the above memorandum dated November 7, 1983. This authority is contingent on prior approval by a local Department of Justice Attorney as defined in the above memorandum dated November 7, 1983. This authority may not be redelegated.

2. The Assistant Commissioner (Inspection), Deputy Assistant Commissioner (Inspection), Director, Internal Security Division, Assistant Commissioner (Criminal Investigation) and Deputy Assistant Commissioner (Criminal Investigation) are authorized to approve requests to intercept non-telephone communications with the consent of at least one party to the communication in those criminal investigations conducted by the Internal Revenue Service requiring prior written consent of the Attorney General or his/her designee. This authority is contingent on prior approval by a local Department of Justice Attorney as defined in the above memorandum dated November 7, 1983. This authority may not be redelegated.

3. The Assistant Commissioner (Inspection), Deputy Assistant Commissioner (Inspection), Director, Internal Security Division, Regional Inspectors, Assistant Commissioner (Criminal Investigation) and Deputy Assistant Commission-

er (Criminal Investigation) are authorized to approve interception of non-telephone conversations with the consent of at least one party to the conversation in all criminal investigations conducted by the Internal Revenue Service when exigent circumstances preclude obtaining prior written approval from the otherwise designated official. This authority may not be redelegated.

4. The Assistant Commissioner (Inspection), the Assistant Commissioner (International), Deputy Assistant Commissioner (Inspection), Director, Internal Security Division, Chief, Investigations Branch, National Office (Internal Security), Regional Inspectors, Assistant Regional Inspectors (Internal Security), Chief, Criminal Investigation Division, District Director in streamlined Districts, and Director, Office of Investigations, National Office (Criminal Investigation), are authorized to approve the interception of telephone conversations with the consent of at least one party to the conversation in all criminal investigations conducted by the Internal Revenue Service. This authority may not be redelegated.

5. Criminal Investigators (GS-1811 series) of the Internal Security Division or Criminal Investigation function, or persons acting under the direction of Criminal Investigators, are authorized to use monitoring equipment to intercept verbal wire and non-wire communications when approved by delegated officials in this Delegation Order. This authority may not be redelegated.

6. Delegation Order No. 205 (Rev. 1), effective May 12, 1986, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 206 (Rev. 1)**

Effective date: 5-12-86

**Delegated Responsibility for Referral Authority in Organized Crime Drug Enforcement Task Force Cases**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 150-100, authority is hereby delegated to the Assistant Commissioner (International), Regional Commissioners and District Directors to refer income tax cases arising under the Internal Revenue laws, which are designated under the Organized Crime Drug Enforcement Task Force program, to the Department of Justice for grand jury investigation.

**Order No. 205**

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This authority may not be redelegated.  
Delegation Order No. 206, effective December 28, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 207

Effective date: 7-5-84

#### Request for Space

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-37 and in accordance with memorandum to Heads of Bureaus dated June 12, 1984 and temporary Federal Property Management Regulations, D-68 and D-68, Supplement 1, Assignment and Utilization of Space, authority is hereby delegated to Regional Commissioners and Director, National Office Resources Management Division to approve and sign requests for space which have an office utilization rate of 135 square feet per person or less.

2. The authority delegated herein may be redelegated only by Regional Commissioners, who may redelegate no lower than Assistant Regional Commissioners (Resources Management).

3. All SF-81's, Requests for Space, which have a utilization rate greater than 135 square feet per person and all SF-81's for space in the General Services Administration's National Capital Region must continue to be approved by the Department of the Treasury.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 208 (Rev. 1)

Effective date: 1-28-87

#### Delegation of Authority in the Performance of Commercial Activities

The authority vested in the Commissioner of Internal Revenue by TDO 150-37 and OMB Circular A-76 is hereby delegated as follows:

1. Assistant Commissioner (Planning, Finance and Research) is authorized to determine, after consultation with other Assistant Commissioners, appropriate Assistants to the Commissioner and the Chief Counsel, which IRS activities are commercial activities as defined by OMB Circular A-76, recommending for the Commissioner's decision only those activities which in the judgment of the Assistant Com-

missioner are of such large and servicewide significance that the Commissioner's involvement is necessary.

2. The authority to (a) certify the Most Efficient Organization (MEO), (b) sign the final result of the A-76 cost comparison review, (c) decide A-76 appeals concerning the award of contracts subsequent to formal A-76 cost comparisons, and (d) decide that a contract for a commercial activity should be awarded without going through a formal A-76 cost comparison review is hereby delegated to the following officials:

- a. Assistants to the Commissioner
- b. Deputy Chief Counsel
- c. Assistant Commissioners
- d. Assistant Regional Commissioners
- e. Regional Inspectors
- f. Regional Counsels
- g. District Directors
- h. Service Center Directors

3. The authority to decide A-76 appeals concerning a decision to award a contract for a commercial activity without performing an A-76 cost comparison review is delegated to Regional Commissioners or, in the case of National Office activities, the Associate Commissioner or Chief Counsel for those activities over which they have supervision or control.

4. The authorities in paragraphs 1, 2 and 3 above may not be redelegated.

5. Delegation Order No. 208, effective December 27, 1984, is superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 209 (Rev. 2)

Effective date: 5-12-86

#### Delegation of Authority in Partnership and S Corporation Matters

Pursuant to the authority vested in the Commissioner of Internal Revenue by IRC 6223, 6224, 6232, 6243, and 6244, and Treasury Department Order 150-37:

1. Authority to sign the notice to partners or shareholders at the beginning of an administrative proceeding at the partnership or S corporation level with respect to a partnership or subchapter S item is delegated to:

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- a. Revenue Agents (grade GS-11 and higher), in district offices and Office of Compliance, Assistant Commissioner (International); and
- b. Chief, Examination Branch (GM 512-14), in service centers.
- c. Chief, Classification Section (GM 512-13), in service centers.
- d. Chief, Examination Support Unit, (GM 512-13), in service centers.
- e. Chief, Windfall Profit Tax Staff (GM 512-13), in the Austin Service Center.

2. Authority to sign the notice of final partnership or S corporation administrative adjustment is delegated to:

- a. Chief Counsel;
- b. Regional Counsel;
- c. Regional Directors of Appeals;
- d. Chiefs and Associate Chiefs of Appeals Offices;
- e. Appeals Team Chiefs as to their respective cases;
- f. Revenue Agents (Reviewers), (grade GS-11 and higher), in Examination Division or in Office of Compliance, Assistant Commissioner (International);
- g. Chief, Examination Branch, in service centers;
- h. Chief, Classification Section (GM 512-13) in service centers; and
- i. Chief, Examination Support Unit (GM 512-13), in service centers.
- j. Chief, Windfall Profit Tax Staff (GM 512-13), in the Austin Service Center.

3. Authority to enter into and approve a written settlement agreement with one or more partners or shareholders with respect to the determination of partnership or S corporation items for such partnership or S corporation taxable year is delegated to:

- a. Chief Counsel;
- b. Regional Counsel;
- c. Regional Directors of Appeals;
- d. Chiefs and Associate Chiefs of Appeals Offices;
- e. Appeals Team Chiefs as to their respective cases;

- f. Revenue Agents (Reviewers), (grade GS-11 and higher), in Examination Division or Office of Compliance, Assistant Commissioner (International);

g. Chief, Examination Branch, (GM 512-14) in service centers;

h. Chief, Classification Section (GM 512-13), in service centers; and

i. Chief, Examination Support Unit, (GM 512-13), in service centers.

j. Chief, Windfall Profit Tax Staff (GM 512-13), in the Austin Service Center.

The authority delegated herein may not be redelegated.

Delegation Order No. 209 (Rev. 1), effective August 27, 1985, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

#### Order No. 210 (Rev. 1)

Effective Date: 5-12-86

#### Certain Determinations With Respect to Abusive Tax Shelter Partnerships

The authority to make the determination under 26 CFR 301.6231(c)-1 T and 26 CFR 301.6231(c)-2 T that it is highly likely that a person described in section 6700(a)(1) made, with respect to a partnership—(1) A gross valuation overstatement, or (2) A false or fraudulent statement with respect to the tax benefits to be secured by reason of holding an interest in the partnership, that would be subject to a penalty under section 6700 (relating to penalty for promoting abusive tax shelters, etc.), is hereby delegated to the following officials:

a. The Assistant Commissioner (International) and District Directors in connection with the issuance of pre-filing notification letters;

b. Assistant Commissioners (Examination) and (International) when pre-filing notification letters have not been issued.

The authority to make such determinations may not be redelegated.

Delegation Order No. 210, effective January 25, 1985, is superseded.

/s/ James I. Owens  
Deputy Commissioner

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**Order No. 211 (Rev. 2) (Correction)**

Effective Date: 4-17-86

**Authority to Make Findings regarding Discrimination, Adopt Proposed Dispositions and Render Decisions Concerning Rejection, Cancellation, or Withdrawal of Complaints of Discrimination**

The authority vested in the Commissioner of Internal Revenue Service by Treasury Department Orders 101-34, 101-35 and 150-37 is hereby delegated to the officials named below:

1. Regional Commissioners (except Regional Commissioner, Southwest Region), and Regional Counsel (except Regional Counsel, Southwest Region) are authorized to make a finding regarding discrimination and require appropriate remedial actions on individual complaints of discrimination at any time in the informal or formal complaint processing stages, prior to the final agency decision, except in precedent setting or sensitive cases as described in IRM 0700.

2. Regional Commissioners (except Regional Commissioner, (Southwest Region), and Regional Counsel (except Regional Counsel, Southwest Region) are authorized to render decisions concerning the cancellation of complaints of discrimination based upon "failure to prosecute" due to complainant's rejection of full Title VII relief.

3. The Assistant to the Commissioner (Equal Opportunity) is authorized to:

a. Make a finding regarding discrimination and require appropriate remedial actions on individual complaints of discrimination at any time in the informal or formal complaint processing stages, prior to the final agency decision, for precedent setting or sensitive cases as described in IRM 0700, and for complaints filed against Regional Commissioners, Regional Counsels and Regional Equal Employment Opportunity Officers and their immediate staff.

b. Render decisions concerning rejection, cancellation, or withdrawal of Complaints of Discrimination.

c. Adopt the proposed disposition of a complaint as the final agency decision of the Department of the Treasury if the complainant fails to notify the agency of his/her wishes to proceed with the processing of an individual complaint within the 15-day period after issuance of the proposed disposition of a complaint.

4. The authority delegated to the Assistant to the Commissioner (Equal Opportunity) in 3a., b. and c., also covers all complaints filed against the Inspection function.

5. Regional EEO Officers (except EEO Officer, Southwest Region) are delegated the authority to:

a. Render Decisions concerning the rejection or withdrawal of Complaints of Discrimination.

b. Render decisions concerning the cancellation of Complaints of Discrimination, except for those cancellations based upon "failure to prosecute" due to complainant's rejection of full Title VII relief.

6. The authority delegated in 1 through 4 above may not be redelegated.

7. This delegation of authority does not cover National Office, National Computer Center and Data Center complaints.

In accordance with Treasury Department Orders 102-15 and 150-37, the Regional Commissioner, Southwest Region, with authority to redelegate only to the Regional EEO Officer, is delegated the following authority with respect to complaints filed by IRS employees and applicants (except complaints filed against the Inspection function) in the geographic area covered by the Southwest Region:

(a) Make a finding regarding discrimination and require appropriate remedial actions on individual complaints of discrimination at any time in the informal or formal complaint processing stages, prior to the final agency decision.

(b) Adopt the proposed disposition of a complaint as the final decision of the Department of the Treasury if the complainant fails to notify the agency of his/her wishes within the 15-day period after issuance of the proposed disposition of a complaint.

(c) Take other appropriate action necessary to administer the complaint process at the Regional Complaints Center.

To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.

Delegation Order No. 211 (Rev. 1), effective August 13, 1985, is hereby superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 212**

Effective Date: 6-11-85

**Review of Department of Education Decisions on Student Loan Bonds**

The authority granted to the Commissioner of Internal Revenue by Treasury Department Order No. 150-107 is hereby redelegated as follows:

1. The Associate Chief Counsel (Technical) is delegated the authority to establish, in conjunction with the Department of Treasury, procedures required by section 646 of the Deficit Reduction Act of 1984 by which issuers affect-

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ed by any decisions of the Secretary of Education under Section 7 of the Student Loan Consolidation and Technical Amendments Act of 1983 may request and obtain a review of such decisions. The authority to establish procedures may not be redelegated.

2. The Associate Chief Counsel (Technical) is delegated the authority to perform such review and all other actions necessary or desirable to carry out such review function.

3. The authority contained in paragraph 2, above, may be redelegated to the Director of the Individual Tax Division with the authority to redelegate to the Chief, Specialty Tax Branch, Individual Tax Division. This authority may not be further delegated.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 213 (Rev. 1)**

Effective Date 5-12-86  
**Authority to Issue Formal Document Requests**

The authorities granted to the Commissioner of Internal Revenue by 26 CFR 301.7602-1 and Section 982 of the Internal Revenue Code to issue Formal Document Requests and to perform the other functions related thereto are delegated to the Assistant Commissioner (International) and all District Directors, Service Center Directors, and the following officers and employees:

(1) District Examination: Chiefs of Division; Chiefs of Examination Section; Chiefs of Examination Branches; Case Managers; Group Managers; Internal Revenue Agents; Tax Auditors; Attorneys, Estate Tax; and Estate Tax Examiners.

(2) District Employee Plans and Exempt Organization: Chief of Division; Branch Chief; Chief, Technical/Review Staff; Group Managers; Internal Revenue Agents; Tax Law Specialists; and Tax Auditors.

(3) District Collection Activity: Chiefs and Assistant Chiefs of Divisions; Chiefs of Field Branches; Chiefs, Automated Collection Branch, Chiefs Special Procedures Staffs; Chiefs, Technical and Office Compliance Branches/Groups; Chiefs, Collection Section; Chiefs, Collection and Taxpayer Service Section; Group Managers; Revenue Officers; Revenue Representatives; and Office Collection Representatives.

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(4) District Criminal Investigation: Chief and Assistant Chief of Division; Chiefs of Branches; Group Managers; and Special Agents.

(5) Inspection: Assistant Commissioner; Director, Internal Security Division; Director, Internal Audit Division; Regional Inspectors, Internal Auditors and Internal Security Inspectors; Investigators (Internal Security); and Internal Security Assistants.

(6) Service Center: Chief, Compliance Division; Chief, Examination Branch; Chief, Collection Branch; Chief, Criminal Investigation Branch; Revenue Agents; Tax Auditors; Tax Examiners in the correspondence examination function; and Special Agents.

(7) Office of the Assistant Commissioner (International): Assistant Commissioner; Deputy Assistant Commissioner; Directors and Branch Chiefs; Special Agents; Case Managers; Group Managers; Internal Revenue Agents; Attorneys Estate Tax; Estate Tax Examiners; Revenue Service and Assistant Revenue Service Representatives; Tax Auditors; and Revenue Officers.

The authority delegated herein may not be redelegated.

Delegation Order No. 213, effective September 4, 1985, is superseded.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 214**

Effective Date: 10-26-85  
**Delegation of Authority to Perform Functions Regarding Valuation, Correspondence and The Internal Revenue Bulletin**

Pursuant to the authority vested in the Commissioner of Internal Revenue by paragraph 4 of Treasury Department Order No. 150-103, dated January 24, 1985, the Valuation Section of the Engineering and Valuation Branch of the Corporation Tax Division is transferred to the Appeals Division; the Bulletin function of the Bulletin and Disclosure Group and the Correspondence Group of Section 2 of the Specialty Tax Branch of the Individual Tax Division are transferred respectively to the Tax Forms and Publications Division and the Taxpayer Service Division.

/s/ James I. Owens  
Deputy Commissioner

**ORDER NO. 215**

Effective Date: 3-19-86

**SUBJECT: DELEGATION OF  
AUTHORITY TO CHIEF COUNSEL  
REGARDING CERTAIN PMRS  
EMPLOYEES**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order Vo. 150-103 dated October 3, 1985, the Chief Counsel is hereby delegated the Commissioner's authority under paragraph 4 of such order to approve necessary action on all personnel and administrative matters affecting Performance Management Recognition System employees.

This authority may be redelegated no lower than to Branch Chief level.

Roscoe L. Egger  
Commissioner

**Order No. 216**

Effective Date: 4-8-86

**Authority to Make Shortage  
Category and Certain Unique  
Position Determinations**

1. Pursuant to authority granted to the Commissioner of Internal Revenue by Chapter 250.A, Section 3.a. of Treasury Personnel Management Manual (TPMM), authority is hereby redelegated to Regional Commissioners, Assistant Commissioners, Assistants to the Commissioner, and Chief Counsel to determine when a shortage of eligibles exists, in cases under their jurisdiction, either on a continuing or case-by-case basis, in positions for which IRS is the sole or predominant user, and for single case positions at the GS/GM-14 and GS/GM-15 grade levels for which IRS is not the sole or predominant user of the series.

2. The authority in paragraph 1. above may be redelegated only to District Directors, Service Center Directors, and Division Directors (or equivalent level position) in the National Office. Chief Counsel may redelegate only to a level not lower than Director, Operations Division in the National Office and Regional Counsel.

3. Pursuant to authority granted to the Commissioner of Internal Revenue by Chapter

250.A, Section 3.b. of the Treasury Personnel Management Manual (TPMM), authority is hereby redelegated to Regional Commissioners, Assistant Commissioners, Assistants to the Commissioner, and Chief Counsel to make unique position determinations in cases under their jurisdiction and to certify that a preemployment interview is necessary for a final assessment of an applicant's qualifications, in those instances when a position at the GS-10 through GS/GM-13 grade levels in the competitive service is sufficiently unique in terms of its duties, responsibilities and/or performance requirements.

4. The authority in paragraph 3. above may be redelegated only to District Directors, Service Center Directors, and Division Directors (or equivalent level position) in the National Office. Chief Counsel may redelegate to a level not lower than Director, Operations Division in the National Office and Regional Counsel.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 217**

Effective Date: May 2, 1986

**Nationwide Authority to Approve  
Determinations on Interaffiliate  
Pricing of Inbound Transfers of  
Electronic Products and  
Components**

Pursuant to authority vested in the Commissioner of Internal Revenue by IRC 7802, 26 CFR 1.482, 301.7701-9, and Treasury Department Order No. 150-37, the nationwide authority to approve the determination of intercompany transfer prices of electronic products and components that are manufactured and/or assembled abroad by foreign companies that effectively own or control United States affiliates which market the goods within the United States is hereby delegated to the Regional Commissioner, Western Region. The appeals authority regarding such issue shall remain with the Appeals Division.

This authority may not be redelegated.

/s/ James I. Owens  
Deputy Commissioner

**Order No. 221**

Effective Date: October 29, 1986

**Authority to Grant an Extension or a Waiver of Certain Magnetic Media Reporting Requirements**

1. Pursuant to the authority vested in the Commissioner of the Internal Revenue Service by 26 CFR 1.6081-1, 26 CFR 301.7701-9 and 26 CFR 301.6011-2, it is hereby delegated to the Director, National Computer Center the authority to grant extensions of time to file information returns on magnetic media or waivers of magnetic media reporting requirements for information returns. This authority can only be exercised in situations where the taxpayer has provided prescribed written documentation containing the reason for the request and it is sufficient to warrant the approval of an extension or a waiver of the filing requirements.

2. This authority may be redelegated no lower than Magnetic Media Specialists.

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

/s/ James I. Owens  
Deputy Commissioner

**Order No. 222**

Effective Date: January 12, 1987

**Authority to Approve the Use of Pen Registers**

Pursuant to the authority vested in the Commissioner of Internal Revenue by Department of Treasury Order No. 150-37, the authority to approve the use of pen registers is delegated as follows:

1. The Associate Commissioner (Operations) is authorized to approve the use of pen registers in the investigation of Special Enforcement Program (SEP) cases involving felony tax violations and for locating fugitives from justice charged with a felony violation who were the subject of an investigation by the Criminal Investigation function. Authorization by the Associate Commissioner (Operations) for the use of a pen register in these situations is contingent on the obtaining of a court order prior to the installation of the pen register. This authority may not be redelegated and may not be exercised by anyone acting for the Associate Commissioner (Operations).

2. The Assistant Commissioner (Criminal Investigation) is authorized to approve the use of pen registers in wagering tax investigations. Authorization by the Assistant Commissioner (Criminal Investigation) for the use of a pen register in wagering tax investigations is contingent on the obtaining of a court order prior to the installation of the pen register. This authority may not be redelegated.

/s/ James I. Owens  
Deputy Commissioner

**Exhibit 1**

**Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◊

Attachment A—Chart 1. Deputy Commissioner, after obtaining technical assistance from the Director, Personnel Division, or his/her designee

<i>Is Delegated Authority to:</i>	<i>For the Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
<p>Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay)</p>	<ol style="list-style-type: none"> <li>1. Regional Commissioner</li> <li>2. Associate Commissioner and Assistant to the Commissioner</li> <li>3. All employees within the Commissioner's and Deputy Commissioner's immediate offices</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> <li>3. May not be redelegated</li> </ol>
<p>Effect adverse actions</p>	<ol style="list-style-type: none"> <li>1. Assistant Commissioner</li> <li>2. Deputy Assistant Commissioner</li> <li>3. Centralized positions as defined in IRM 0250 exclusive of Inspection employees other than Regional Inspectors</li> <li>4. Division Director, Assistant Division Director and positions of equivalent level* in Assistant to the Commissioner's office</li> <li>5. All employees within the Associate Commissioner's immediate office (Positions excepted are Regional Commissioner, Associate Commissioner and Assistant to the Commissioner, and all employees within the Commissioner's and Deputy Commissioner's immediate offices)</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> <li>3. May not be redelegated</li> <li>4. May not be redelegated</li> <li>5. May not be redelegated</li> </ol>
<p><i>Propose and/or effect</i></p> <ol style="list-style-type: none"> <li>a. Separations or terminations during probationary period</li> <li>b. Suspensions of 14 days or less</li> <li>c. Written reprimand</li> <li>d. Oral admonishments confirmed in writing</li> <li>e. Oral admonishments</li> <li>f. Warning letters and letters of caution</li> <li>g. Closed without action letters</li> <li>h. Clearance letters</li> </ol> <p>* See note on Chart 7</p>	<ol style="list-style-type: none"> <li>1. Assistant to the Commissioner</li> <li>2. All employees within the Deputy Commissioner's immediate office</li> <li>3. Regional Inspectors</li> <li>4. Centralized positions as defined in IRM 0250, exclusive of Inspection employees</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> <li>3. Assistant Commissioner (Inspection)</li> <li>4. May be redelegated to:                         <ol style="list-style-type: none"> <li>(i) Regional Commissioner</li> <li>(ii) the appropriate Assistant to the Commissioner</li> </ol> </li> </ol>

**Exhibit 1 Cont. (1)****Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇

Attachment A—Chart 2. Associate Commissioner, after obtaining technical assistance from the Director, National Office Resources Management Division, or his/her designee

<i>Is Delegated Authority to:</i>	<i>For the Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay)	<ol style="list-style-type: none"> <li>1. Assistant Commissioner</li> <li>2. Deputy Assistant Commissioner</li> <li>3. All employees within the Associate Commissioner's immediate office</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> <li>3. May not be redelegated</li> </ol>
Effect adverse actions	<ol style="list-style-type: none"> <li>1. Division Director, Assistant Division Director and positions of equivalent level*</li> <li>2. Centralized positions as defined in IRM 0250 under their jurisdiction (Positions excepted are Assistant Commissioner, Deputy Assistant Commissioner, and all employees within the immediate office of the Associate Commissioner)</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> </ol>
<i>Propose and/or effect</i>		
a. Separations or terminations during probationary period	<ol style="list-style-type: none"> <li>1. Assistant Commissioner</li> <li>2. Deputy Assistant Commissioner</li> <li>3. Division Director, Assistant Division Director and positions of equivalent level*</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. The appropriate Assistant Commissioner</li> </ol>
b. Suspensions of 14 days or less	<ol style="list-style-type: none"> <li>3. Deputy Assistant Commissioner</li> <li>4. All employees within the Associate Commissioner's immediate office</li> </ol>	<ol style="list-style-type: none"> <li>3. Deputy Assistant Commissioner</li> <li>4. May not be redelegated</li> </ol>
c. Written reprimand	<ol style="list-style-type: none"> <li>5. Centralized positions as defined in IRM 0250 under their jurisdiction</li> </ol>	<ol style="list-style-type: none"> <li>5. May be redelegated to the appropriate Assistant Commissioner</li> </ol>
d. Oral admonishments confirmed in writing		
e. Oral admonishments		
f. Warning letters and letters of caution		
g. Closed without action letters		
h. Clearance letters		
* See note on Chart 7		



**Exhibit 1 Cont. (2)****Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇

Attachment A—Chart 3. Regional Commissioners, after obtaining technical assistance from the Chief, Personnel Branch or his/her designee

<i>Are Delegated Authority to:</i>	<i>For the Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
<p>Propose adverse actions (removals, reductions in grade or rank, suspensions of more than 14 days, furloughs without pay)</p>	<ol style="list-style-type: none"> <li>1. Centralized positions under their jurisdiction as defined by IRM 0250</li> <li>2. All Regional Office employees under their jurisdiction</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May be redelegated to:               <ol style="list-style-type: none"> <li>(i) Assistant Regional Commissioners for Regional Office Branch Chiefs and equivalent level positions under their jurisdictions*</li> <li>(ii) Branch Chiefs and equivalent level positions for Regional Office employees under their jurisdiction*</li> </ol> </li> </ol>
<p>Effect adverse actions</p>	<ol style="list-style-type: none"> <li>1. All Regional Office employees under their jurisdiction</li> <li>2. District or Service Center Division Chiefs or positions of equivalent level: Section Chiefs or Group Managers (when no Section Chief exists) in streamlined districts; and all Regional Office Branch Chiefs and equivalent positions*</li> <li>3. All positions centralized to the office of Regional Commissioner (Positions excepted are centralized positions as defined by IRM 0250)</li> </ol>	<ol style="list-style-type: none"> <li>1. Assistant Regional Commissioners for all Regional Office employees below the Branch Chief and equivalent level positions under their jurisdiction*</li> <li>2. May not be redelegated</li> <li>3. District or Service Center Directors for employees under their jurisdiction</li> </ol>
<p><i>Propose and/or effect</i></p> <ol style="list-style-type: none"> <li>a. Separations or terminations during probationary period</li> <li>b. Suspensions of 14 days or less</li> <li>c. Written reprimands</li> <li>d. Oral admonishments confirmed in writing</li> <li>e. Oral Admonishments</li> <li>f. Warning letters and letters of caution</li> <li>g. Closed without action letters</li> <li>h. Clearance letters</li> </ol>	<ol style="list-style-type: none"> <li>1. All Regional Office employees under their jurisdiction</li> <li>2. All positions centralized to the office of Regional Commissioner (Positions excepted are centralized positions as defined by IRM 0250 unless so delegated by the Deputy Commissioner)</li> </ol>	<ol style="list-style-type: none"> <li>1. May be redelegated to:               <ol style="list-style-type: none"> <li>(i) Assistant Regional Commissioners for Regional Office Branch Chiefs and equivalent level positions*</li> <li>(ii) Regional Office Branch Chiefs or positions of equivalent level for all employees under their jurisdiction*</li> <li>(iii) Immediate supervisors, in the case of oral admonishments and oral admonishments confirmed in writing, for all employees under their jurisdiction.</li> </ol> </li> <li>2. May be redelegated to:               <ol style="list-style-type: none"> <li>(i) District Director or Service Center Director for Division Chief and equivalent level positions under their jurisdiction*</li> <li>(ii) Division Chief and equivalent level positions, for employees under their jurisdiction*</li> </ol> </li> </ol>

\* See note on Chart 7

**Exhibit 1 Cont. (3)**

**Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇

Attachment A—Chart 4. District Directors, Service Center Directors, Data Center Director and National Computer Center Director, after obtaining technical assistance from the Chief, Personnel Branch, or his/her designee

<i>Are Delegated Authority to:</i>	<i>For the Position of:</i>	<i>May be Redelegate Authority no Lower Than:</i>
<p>Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay)</p>	<p>1. All employees under their jurisdiction (Positions excepted are centralized positions as defined by IRM 0250)</p>	<p>1. May be redelegated to (i) Division Chief and positions of equivalent level for all employees under their jurisdiction* (ii) Section Chiefs or Group Managers (when no Section Chief exists) in streamlined districts for employees under their jurisdiction</p>
<p>Effect adverse actions</p>	<p>1. All employees under their jurisdiction (Positions excepted are centralized positions as defined by IRM 0250, all divisions Chiefs and positions of equivalent levels*, all Section Chiefs or Group Managers (when no Section Chief exists) in streamlined districts, and all positions centralized to the office of Regional Commissioner/Assistant Commissioner)</p>	<p>1. May not be redelegated</p>
<p><i>Propose and/or effect</i> a. Separations or terminations during probationary period b. Suspensions of 14 days or less c. Written reprimands d. Oral admonishments confirmed in writing e. Oral Admonishments f. Warning letters and letters of caution g. Closed without action letters h. Clearance letters</p>	<p>1. All employees under their jurisdiction 2. All employees in the streamlined districts under their jurisdiction (Positions excepted are centralized positions as defined by IRM 0250, and all positions centralized to the office of Regional Commissioner/Assistant Commissioner)</p>	<p>1. May be redelegated to (i) Division Chiefs and positions of equivalent level, for all employees under their jurisdiction* (ii) Immediate supervisors, in the case of oral admonishments and oral admonishments confirmed in writing, for all employees under their jurisdiction 2. May not be redelegated except that the authority for oral admonishments and oral admonishments confirmed in writing may be redelegated to immediate supervisors for all employees under their jurisdiction</p>

\* See note on Chart 7

**Exhibit 1 Cont. (4)**

**Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇

Attachment A—Chart 5. All Assistant Commissioners (excluding Assistant Commissioner (Inspection)), and Assistants to the Commissioner after obtaining technical assistance from the Director, National Office Resources Management Division, or his/her designee

<i>Are Delegated Authority to:</i>	<i>For the Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
<p>Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay)</p>	<ol style="list-style-type: none"> <li>1. Centralized positions under their jurisdiction as defined in IRM 0250</li> <li>2. Division Directors and positions of equivalent level, National Office*</li> <li>3. All other employees under their jurisdiction (Positions excepted are Deputy Assistant Commissioners)</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> <li>3. May be redelegated to:                             <ol style="list-style-type: none"> <li>(i) Deputy Assistant Commissioner for employees in the immediate office of the Assistant Commissioner</li> <li>(ii) Division Directors and equivalent level positions, for Branch Chiefs and equivalent level positions under their jurisdiction*</li> <li>(iii) Branch Chiefs and equivalent level positions, for all employees under their jurisdiction*</li> </ol> </li> </ol>
<p>Effect adverse actions</p>	<ol style="list-style-type: none"> <li>1. Division Chiefs, National Computer Center under the authority of the Assistant Commissioner (Returns and Information Processing), and Division Chiefs, Data Center under the authority of the Assistant Commissioner (Support and Services)</li> <li>2. All other employees under their jurisdiction</li> <li>3. All positions centralized to the offices of Assistant Commissioners (Returns and Information Processing) and (Support and Services) (Positions excepted are Centralized positions as defined in IRM 0250, Division Directors, Assistant Division Directors and positions of equivalent level, National Office,* and Deputy Assistant Commissioners)</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. Division Directors, National Office, for all employees under their jurisdiction, below the level of Branch Chief, or the equivalent level positions*</li> <li>3. Data Center Director and National Computer Center Director for employees under their jurisdiction</li> </ol>

\* See note on Chart 7

**Exhibit 1 Cont. (5)****Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇*Propose and/or effect*

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|---|---|---|
| <ul style="list-style-type: none"> <li>a. Separation or terminations during probationary period</li> <li>b. Suspension of 14 days or less</li> <li>c. Written reprimands</li> <li>d. Oral admonishments confirmed in writing</li> <li>e. Oral admonishments</li> <li>f. Warning letters and letters of caution</li> <li>g. Closed without action letters</li> <li>h. Clearance letters</li> </ul> | <ul style="list-style-type: none"> <li>1. All employees under their jurisdiction</li> <li>2. All Positions centralized to the office of Assistant Commissioners (Returns and Information Processing) and (Support and Services)<br/>(Positions excepted are Centralized positions as defined in IRM 0250, unless so delegated by the Associate Commissioner)</li> </ul> | <ul style="list-style-type: none"> <li>1. May be redelegated to:               <ul style="list-style-type: none"> <li>(i) Deputy Assistant Commissioner for the position of Division Directors, Assistant Division Directors, and equivalent level positions*</li> <li>(ii) Division Directors and equivalent level positions for Branch Chiefs, and equivalent level positions under their jurisdiction*</li> <li>(iii) Branch Chiefs and equivalent level positions, for all employees under their jurisdiction*</li> <li>(iv) Immediate supervisor in the case of oral admonishments or oral admonishments confirmed in writing, for all employees under their jurisdiction.</li> </ul> </li> <li>2. May be redelegated to               <ul style="list-style-type: none"> <li>(i) Data Center Director and National Computer Center Director for Division Chief and equivalent level positions under their jurisdiction*</li> <li>(ii) Division Chief and equivalent level positions, for employees under their jurisdiction*</li> </ul> </li> </ul> |
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\* See note on Chart 7

**Exhibit 1 Cont. (6)****Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇

Attachment A—Chart 6. Assistant Commissioner (Inspection), after-obtaining technical assistance from the Director, National Office Resources Management Division or his/her designee

<i>Is Delegated to:</i>	<i>For the Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay)	<ol style="list-style-type: none"> <li>1. Regional Inspector</li> <li>2. Division Directors and Assistant Division Directors (Inspection) National Office</li> <li>3. All other National Office employees under his/her jurisdiction</li> <li>4. All other Regional Inspection employees under his/her jurisdiction (Position excepted is Deputy Assistant Commissioner)</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> <li>3. May be redelegated to:               <ol style="list-style-type: none"> <li>(i) Deputy Assistant Commissioner for employees in the immediate office of the Assistant Commissioner</li> <li>(ii) Division Directors and equivalent level positions, National Office, for the positions of Branch Chiefs, and the equivalent level, National Office*</li> <li>(iii) Branch Chiefs and equivalent level positions, National Office, for all National Office employees under their jurisdiction*</li> </ol> </li> <li>4. May be redelegated to:               <ol style="list-style-type: none"> <li>(i) Regional Inspectors for the position of Assistant Regional Inspectors and Branch Chief or equivalent level positions*</li> <li>(ii) Branch Chiefs and equivalent level positions, in the Regional Offices for all employees under their jurisdiction*</li> </ol> </li> </ol>
Effect adverse actions	<ol style="list-style-type: none"> <li>1. Assistant Regional Inspectors, and equivalent level positions*</li> <li>2. Branch Chiefs and equivalent level positions, in the Regional Inspection Office*</li> <li>3. All other National Office employees under his/her jurisdiction</li> <li>4. All other Regional Inspection employees under his/her jurisdiction (Positions excepted are Regional Inspector, Division Directors and Assistant Division Directors (Inspection), National Office, and Deputy Assistant Commissioner)</li> </ol>	<ol style="list-style-type: none"> <li>1. May be redelegated to Deputy Assistant Commissioner for Assistant Regional Inspectors or equivalent level positions*</li> <li>2. May be redelegated to Deputy Assistant Commissioner for Branch Chiefs and equivalent level positions in Regional Inspection Offices*</li> <li>3. May be redelegated to:               <ol style="list-style-type: none"> <li>(i) Deputy Assistant Commissioner for the positions of Branch Chief and equivalent level positions, National Office*</li> <li>(ii) Division Directors, National Office, for all employees under their jurisdiction below the level of Branch Chief or equivalent level positions*</li> </ol> </li> <li>4. Regional Inspector</li> </ol>

\* See note on Chart 7

## Exhibit 1 Cont. (7)

### Delegated Authority for Disciplinary, Adverse Actions, and Other Actions ◇

*Propose and/or effect*

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| <ul style="list-style-type: none"> <li>a. Separations or terminations during probationary period</li> <li>b. Suspensions of 14 days or less</li> <li>c. Written reprimands</li> <li>d. Oral admonishments confirmed in writing</li> <li>e. Oral admonishments</li> <li>f. Warning letters and letters of caution</li> <li>g. Closed without action letters</li> <li>h. Clearance letters</li> </ul> | <ul style="list-style-type: none"> <li>1. All other National Office employees under his/her jurisdiction</li> <li>2. All other Regional Inspection employees under his/her jurisdiction (Positions excepted are Deputy Assistant Commissioner, Regional Inspectors, Division Directors and Assistant Division Directors unless so delegated by the Deputy Commissioner)</li> </ul> | <ul style="list-style-type: none"> <li>1. May be redelegated to:                             <ul style="list-style-type: none"> <li>(i) Deputy Assistant Commissioner for the positions of Division Director, Assistant Division Director, and equivalent level positions, National Office**</li> <li>(ii) Division Directors and equivalent level positions, National Office, for the position of Branch Chief and equivalent level positions, National Office*</li> <li>(iii) Branch Chief and equivalent level positions, National Office for all National Office employees*</li> <li>(iv) Immediate supervisors, in the case of oral admonishments and oral admonishments confirmed in writing, for all employees under their jurisdiction</li> </ul> </li> <li>2. May be redelegated to:                             <ul style="list-style-type: none"> <li>(i) Deputy Assistant Commissioner for Regional Inspectors**</li> <li>(ii) Regional Inspectors for the position of Assistant Regional Inspector</li> <li>(iii) Assistant Regional Inspectors, Branch Chiefs, and equivalent level positions for all Regional Inspection employees under their jurisdiction*</li> <li>(iv) Immediate supervisors in the case of oral admonishments and oral admonishments confirmed in writing for all employees under their jurisdiction</li> </ul> </li> </ul> |
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\* See note on Chart 7

\*\* When so delegated from the Deputy Commissioner to the Assistant Commissioner

**Exhibit 1 Cont. (8)****Delegated Authority for Disciplinary, Adverse Actions, and Other Actions** ◇

Attachment A—Chart 7. Director, Personnel Division

<i>Is Delegated Authority to:</i>	<i>To Take Final Action:</i>	<i>May Redelegate Authority no Lower Than:</i>
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Review any action with regard to adverse and disciplinary cases, taken or approved under authority delegated by this Delegation Order, except actions taken or approved by the Deputy Commissioner, the Associate Commissioner (Policy and Management), or the Assistant Commissioner (Human Resources) and to take, direct or recommend corrective action when he/she determines it to be necessary.

1. For the Internal Revenue Service as the deciding official on grievances for which the Regional Commissioners, Associate Commissioners (except the Associate Commissioner (Policy and Management)), Assistants to the Commissioner, Assistant Commissioners (except the Assistant Commissioner (Human Resources)) were appropriate management officials

1. May not be redelegated

2. For the Internal Revenue Service as the appellate official on grievances for which the Regional Commissioners, Associate Commissioners (except the Associate Commissioner (Policy and Management)), Assistants to the Commissioner, Assistant Commissioners (except the Assistant Commissioner (Human Resources)) were deciding officials

2. May not be redelegated

**NOTE:** For purposes of this delegation, equivalent level position means a supervisory position with a different title reporting directly to the same position to which the one cited reports, e.g., Division Director, or equivalent level position would be any supervisory position reporting directly to the Assistant Commissioner.

**Exhibit 2****Delegated Authority for Other Personnel Matters**

[Supplemented by Amend. 1] (See Exhibit 3)

## Attachment B—Chart 1. Director, Personnel Division

<i>Is Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve and effect final action for the Internal Revenue Service for appointments, position changes, and separations: 1. Request for Personnel Action SF-52 2. Notification of Personnel Action, SF-50	Centralized positions as defined in IRM 0250 and National Office positions centralized to the Executive Resources Board (Positions excepted are GS-14 and 15 positions in Regional Inspectors' offices; Deputy Commissioner; Associate Commissioner; Assistant Commissioner; Assistant to the Commissioner)	1. Administrative Assistant to the Executive Resources Board 2. May not be redelegated
Approve personnel actions (including final determinations for the IRS of whether resignations or retirement applications were voluntarily submitted)	Deputy Commissioner Associate Commissioners Assistant Commissioners; Assistants to the Commissioner; Division & Assistant Division Directors; Regional & Assistant Regional Commissioners; Regional Inspector; Director & Assistant Director, Service Center; Director & Assistant Director, Data Center; Director & Assistant Director, National Computer Center (Positions excepted are accessions, reassignments, promotions, demotions, removals, suspensions, and any other actions which involve a material change in duties or change in post of duty)	May not be redelegated
Administer special retirement provision under 5USC 8336(c) and IRM 0631 for the Internal Revenue Service: With concurrence of OPM, determine creditability of service.	All Law Enforcement Officer positions	May not be redelegated



## Exhibit 2 Cont. (1)

### Delegated Authority for Other Personnel Matters

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[Supplemented by Amend. 1] (See Exhibit 3)

#### Classify Positions

1. All General Schedule and Federal Wage System positions covered by IRM 0511, including the position of Chief, National Office Personnel Branch
2. For the Internal Revenue Service, up to 20 positions at GS-16 and 17 as provided for in 5 U.S.C. 5108(e)
3. All standardized positions common to several regions and described by standardized position descriptions (SPDs) and guideline position descriptions (GPDs)
4. All positions where authorized officials request Director, Personnel Division classification action  
(Positions excepted are General Schedule positions thru GS-15 and all Wage Board positions of National Office employees, those National Computer Center, Data Center, positions requiring National Office approval as specified in IRM 0511—including GS-14 and 15 positions in Regional Inspectors' Offices, and all positions in Grades 16 and above, or at an equivalent or higher rate of base pay, for which OPM has classification authority.)

Designated Position Classifiers or Personnel Specialists assigned position classification responsibilities in the Position Management Branch

- Review, take, direct or recommend corrective action in personnel matters when determined to be required. In cases involving:
1. Retroactive Promotion and Back Pay
  2. Classification Actions

1. Claims submitted by National Office and field officials for higher level administrative review and determination
2. All positions classified under authority delegated by this Delegation Order  
(Positions excepted are positions centralized to Executive Resources Board, and actions taken or approved by the Deputy Commissioner, Associate Commissioner (Policy and Management) and the Assistant Commissioner (Human Resources))

1. May not be redelegated
2. Chief, Position Management Branch

Review, take, or recommend necessary action for the IRS in suitability decisions

Cases submitted by National Office and field officials for higher level administrative review and determination  
(Positions excepted are actions taken or approved by the Deputy Commissioner, Associate Commissioner (Policy and Management) and the Assistant Commissioner (Human Resources))

May not be redelegated

**Exhibit 2 Cont. (2)**

**Delegated Authority for Other Personnel Matters**  
[Supplemented by Amend. 1] (See Exhibit 3)

<p>To exercise the special personnel authorities to facilitate redeployment of personnel, including temporary and term appointments and waivers of qualification requirements, granted to the Service by OPM</p>	<p>For the Internal Revenue Service</p>	<p>May not be redelegated</p>
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<p><i>With the Deputy Commissioner's concurrence, approve monetary awards and exceptions to monetary award scales up to and including \$5,000 for any one individual or group</i></p>	<p>Centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board</p>	<p>May not be redelegated</p>
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<p>Comment on recommendations to the Deputy Commissioner for monetary awards and exceptions to monetary award scales exceeding \$5,000</p>	<p>Internal Revenue Service</p>	<p>May not be redelegated</p>
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<p>Authorize the payment of monetary awards for approved contributions when an appropriately documented and approved case record is received</p>	<p>Centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board; and servicewide or inter-agency contributions for which written notification of approval has been received</p>	<p>Administrative Assistant to the Executive Resources Board</p>
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**Exhibit 2 Cont. (3)**

**Delegated Authority for Other Personnel Matters** ◇

Supplemented by Amend. 1, Amend. 2 and Amend. 5 (See Exhibits 3, 4 and 5)

Attachment B—Chart 2. Regional Commissioners

<i>Are Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve personnel actions, or take final action for the IRS: 1. Request for Personnel Action, SF-52: a. Part I, Block I b. Part II, Block K(6) 2. Notification of Personnel Actions, SF-50	1.a. Employees under their jurisdiction; 1.b. & 2 Employees under their jurisdiction; Employees of streamlined districts, GS-13 and below in Regional Inspectors' Offices (Positions excepted are action involving centralized positions as defined in IRM 0250, actions requiring prior approval of the Department of the Treasury as defined in IRM 0250, and GS-14 and 15 in Regional Inspectors' Offices.)	1.a. Branch Chief, or equivalent level, of requesting function; Director, Streamlined district b. Senior Technician, Personnel Branch (may be re-delegated to prime district to also provide such service for streamlined districts) Section Chief, Regional Personnel Branch 2. Unit Manager or equivalent level, Personnel Branch (may be re-delegated to prime district to also provide such service for streamlined districts)
Approve personnel actions for corrective action involving retroactive promotion and back pay	Employees under their jurisdiction; GS-13 and below in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250)	Chief, Personnel Branch Chief, Regional Personnel Branch
Process 6(c) retirements in accordance with IRM 0831.83	Law Enforcement Officer positions under their jurisdiction	Unit Manager or equivalent level, Personnel Branch
Make suitability decisions	Positions under their jurisdiction; (Positions excepted are actions involving centralized positions as defined in IRM 0250, and positions centralized to the Executive Resources Board, Positions in Regional Inspectors' Offices)	Assistant Regional Commissioner District Directors Service Center Directors
Classify positions	All General Schedule and Wage Board positions within their regions, including positions at GS-13 and below in Regional Inspectors' Offices Positions in streamlined districts (Positions excepted are those listed in IRM 0511 as requiring Director, Personnel Division classification action)	Designated Position Classifiers or Personnel Specialists assigned position classification responsibilities Director of Streamlined district, to implement action, (authorized staff in Prime district may provide personnel services)
Effect wage schedules as authorized by the Department of the Treasury	All Federal Wage System positions within their regions Positions in streamlined districts	Designated Position Classifiers or Personnel Specialists assigned position classification responsibilities Authorized staff in Prime districts may also perform same services for streamlined districts. Director, Streamlined District for implementing action

**Exhibit 2 Cont. (4)****Delegated Authority for Other Personnel Matters** ◇

Supplemented by Amend. 1, Amend. 2 and Amend. 5 (See Exhibits 3, 4 and 5)

Approve outstanding performance ratings and additional within-grade increases for high-quality performance	All employees under their jurisdiction (Positions excepted are positions centralized to Executive Resources Board. Employees in Regional Inspectors' Offices)	Assistant Regional Commissioner for employees of Regional offices. District Director for employees of the District Office. Director, Service Center for employees of the Service Center
Determine that work is or is not of an acceptable level of competence for within-grade step increase	Employees under their jurisdiction (Positions excepted are employees in Regional Inspectors' Offices)	Those supervisors who evaluate the work being performed
Process approved step increases	Employees under their jurisdiction— including: a. Employees under their jurisdiction who occupy positions centralized to the National Office b. Regional Inspectors and their employees whose posts of duty are located within the region	Unit Manager, or equivalent level, Personnel Branch
Approve unsatisfactory performance rating	Employees under their jurisdiction (Positions excepted are positions centralized to Executive Resources Board. Employees in Regional Inspectors' Offices)	ARC for employees of the Regional office; Division Chief for employees of district offices; District Director for employees of streamlined district offices; Division Chief for employees of the Service Center
Approve details of 30 days or less to or from offices under their jurisdiction and another Federal Agency or Department of the Treasury Bureau	Employees under their jurisdiction (Positions excepted are positions centralized to Executive Resources Board)	Chief, Regional Personnel Branch
Approve monetary awards and exceptions to monetary award scales up to and including \$5,000 for any one individual or group, and incur necessary expenses for the recognition of contributions	Employees under their jurisdiction (except centralized positions as defined in IRM 0250, positions centralized to Executive Resources Board, and employees in Regional Inspectors' offices); and contributions of employees of other Government agencies and armed forces members	Assistant Regional Commissioner Director, District Office or Service Center Branch Chief, or equivalent level, in regional office for awards up to and including \$3,000 Division Chief, or equivalent level, in district office or service center for awards up to and including \$3,000 Branch Chief, or equivalent level, in district office or service center for awards up to and including \$1,500

## Exhibit 2 Cont. (5)

### Delegated Authority for Other Personnel Matters

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Supplemented by Amend. 1, Amend. 2 and Amend. 5 (See Exhibits 3, 4, and 5)

*Are Delegated Authority to:*    *For Position of:*

*May Redelegate Authority  
no Lower Than:*

Recommend to the Deputy  
Commissioner monetary  
awards and exceptions to  
monetary award scales  
exceeding \$5,000  
(Recommendations will be  
forwarded through the Direc-  
tor, Personnel Division for  
current)

Employees under their jurisdiction (ex-  
cept centralized positions as defined  
in IRM 0250, positions centralized to  
Executive Resources Board, and  
employees in Regional Inspectors'  
offices); and contributions of employ-  
ees of other Government agencies  
and armed forces members

May not be redelegated

Authorize the payment of  
monetary awards for ap-  
proved contributions when  
an appropriately docu-  
mented and approved  
case record is received

Employees under their jurisdiction (ex-  
cept centralized positions as defined  
in IRM 0250 and positions central-  
ized to Executive Resources Board);  
serviced employees in Regional In-  
spectors' offices; contributions of  
employees of other Government  
agencies and armed forces mem-  
bers; and servicewide or interagency  
contributions for which written noti-  
fication of approval has been received

Servicing personnel officers

**Exhibit 2 Cont. (6)**

**Delegated Authority for Other Personnel Matters** ◇

Attachment B—Chart 3. Deputy Commissioner, Assistant Commissioners (Except Inspection), and Assistant to the Commissioner

<i>Are Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve outstanding performance ratings and additional within-grade increases for high quality performance	National Office employees under their jurisdiction (Positions excepted are centralized positions as defined in IRM 0250)	Assistant to Deputy Commissioner Deputy Assistant Commissioner Division Director, or equivalent level of requesting function Director, Data Center Director, National Computer Center
Approve unsatisfactory performance ratings	National Office employees under their jurisdiction (Positions excepted are centralized positions as defined in IRM 0250)	Assistant to Deputy Commissioner Deputy Assistant Commissioner Division Director, or equivalent level of requesting function Division Chief, Data Center Director, National Computer Center
Determine the work is or is not of an acceptable level of competence for within-grade step increase	National Office employees under their jurisdiction (Positions excepted are centralized positions as defined in IRM 0250)	Those supervisors who evaluate the work being performed
After obtaining technical assistance of the appropriate Personnel Branch, to make suitability decisions	National Office positions under their jurisdiction (Positions excepted are centralized positions as defined in IRM 0250, and positions centralized to Executive Resource Board)	Assistant to Deputy Commissioner Deputy Assistant Commissioner Division Director, or equivalent level of function involved Director, Data Center Director, National Computer Center
Deputy Commissioner to approve details of 30 days or less, to or from positions in the Internal Revenue Service and another Federal agency or Treasury Bureau	Positions centralized to the Executive Resources Board	May not be redelegated
Approve Request for Personnel Action: SF-52, Part I, Block I	Employees under their jurisdiction	Assistant to Deputy Commissioner Deputy Assistant Commissioner Branch Chief or equivalent level of requesting function
Deputy Commissioner Approve monetary awards and exceptions to monetary award scales up to and including \$5,000 for any one individual or group, and incur necessary expenses for the recognition of contributions	Employees in his/her immediate office, including field employees engaged in National Office projects; and contributions of employees of other Government agencies and armed forces members	Assistant to Deputy Commissioner

**Exhibit 2 Cont. (7)**

**Delegated Authority for Other Personnel Matters** ◇

<i>Are Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve monetary awards and exceptions to monetary award scales of \$5,001—\$10,000 (excluding Merit Pay Cash Awards) for any one individual or group	Internal Revenue Service	May not be redelegated
<i>With the Commissioner's concurrence:</i> Recommend to Treasury monetary awards of <del>\$10,001—\$25,000</del> (\$5,001 or more for Merit Pay Cash Awards) for any one individual or group	Internal Revenue Service	May not be redelegated
Recommend an additional monetary award of \$10,000 (total \$35,000) to the President through Treasury and OPM	Internal Revenue Service	May not be redelegated
As Chairperson, Executive Resources Board, to review and concur in recommendations for all awards for executives	Centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board	May not be redelegated

**Assistant Commissioners (Except Inspection) and Assistant to the Commissioner**

Approve monetary awards and exceptions to monetary award scales up to and including \$5,000 for any one individual or group, and incur necessary expenses for the recognition of contributions	<ol style="list-style-type: none"> <li>1. Employees under their jurisdiction, including field employees engaged in National Office projects (except centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board); and contributions of employees of other Government agencies and armed forces members</li> <li>2. Employees in Data center, National Computer Center</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Assistant Commissioner Division Director, or equivalent level, of initiating National Office function for awards up to and including \$3,000 Branch Chief, or equivalent level, of initiating National Office function for awards up to and including \$1,500</li> <li>2. Division Chief, or equivalent level, for awards up to and including \$3,000 Branch Chief, or equivalent level, for awards up to and including \$1,500</li> </ol>
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**Exhibit 2 Cont. (8)****Delegated Authority for Other Personnel Matters** ◇

## Attachment B—Chart 4. Associate Commissioners

Are Delegated Authority to: For Position(s) of:

May Redelegate Authority  
no Lower Than:

Recommend to the Deputy  
Commissioner monetary  
awards and exceptions to  
monetary award scales  
exceeding \$5,000

(Recommendations will be  
forwarded through the Di-  
rector, Personnel Division  
for comment)

1. Employees under their jurisdiction, including field employees engaged in National Office projects (except centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board); and contributions of employees of other Government agencies and armed forces members
2. Employees in Data Center and National Computer Center

1. May not be redelegated
2. May not be redelegated

Authorize the payment of  
monetary awards for ap-  
proved contributions when  
an appropriately docu-  
mented and approved  
case record is received

Employees in Data Center and National Computer Center (except centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board); contributions of employees of other Government agencies and armed forces members; and servicewide or interagency contributions for which written notification of approval has been received

Servicing personnel officers



**Exhibit 2 Cont. (9)****Delegated Authority for Other Personnel Matters** ◇

Approve outstanding performance ratings and additional within-grade increases for high quality performance	Employees in their immediate office (Positions excepted are centralized positions as defined in IRM 0250)	May not be redelegated
Approve unsatisfactory performance ratings	Employees in their immediate office (Positions excepted are centralized positions as defined in IRM 0250)	May not be redelegated
Determine that work is or is not of an acceptable level of competence for within-grade step increase	Employees in their immediate office (Positions excepted are centralized positions as defined in IRM 0250)	Those supervisors who evaluate the work being performed
After obtaining technical assistance of the Personnel Branch to make suitability decisions	Positions in their immediate office (Positions excepted are centralized positions as defined in IRM 0250, and positions centralized to Executive Resources Board)	May not be redelegated
Approve Request for Personnel Action: SF-52, Part I, Block I	Employees in their immediate office	May not be redelegated
Approve monetary awards and exceptions to monetary awards scales up to \$5,000 for any one individual or group, and incur necessary expenses for the recognition of contributions	Employees in their immediate office, including field employees engaged in National Office projects; and contributions of employees of other Government agencies and armed forces members (Positions excepted are centralized positions as defined in IRM 0250 and positions centralized to the Executive Resources Board)	May not be redelegated
Recommend to the Deputy Commissioner monetary awards and exceptions to monetary award scales exceeding \$5,000 (Recommendations will be forwarded through the Director, Personnel Division for comment)	Employees in their immediate office, including field employees engaged in National Office projects; and contributions of employees of other Government agencies and armed forces members (Positions excepted are centralized positions as defined in IRM 0250 and positions centralized to the Executive Resources Board)	May not be redelegated

**Exhibit 2 Cont. (10)****Delegated Authority for Other Personnel Matters** ◇

## Attachment B—Chart 5. Assistant Commissioner (Inspection)

<i>Is Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve outstanding performance ratings and additional within-grade increases for high quality performance.	<ol style="list-style-type: none"> <li>1. National Office Employees under his/her jurisdiction</li> <li>2. Employees in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board)</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Assistant Commissioner Division Director</li> <li>2. Regional Inspector</li> </ol>
Approve unsatisfactory performance ratings	<ol style="list-style-type: none"> <li>1. National Office employees under his/her jurisdiction</li> <li>2. Employees in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board)</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Assistant Commissioner Division Director</li> <li>2. Regional Inspector</li> </ol>
Determine that work is or is not of an acceptable level of competence for within-grade step increase	National Office employees under his/her jurisdiction, and employees in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board)	Those supervisors who evaluate the work being performed
Approve Request for Personnel Action: SF-52, Part I, Block I	<ol style="list-style-type: none"> <li>1. GS-14 and 15 positions in Regional Inspectors' Offices</li> <li>2. Employees in the National Office under his/her jurisdiction</li> <li>3. Employees in the offices of Regional Inspector GS-13 and below</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Assistant Commissioner</li> <li>2. Division Director</li> <li>3. Regional Inspector</li> </ol>
After obtaining technical assistance of the appropriate Personnel Branch, to make suitability decisions	<ol style="list-style-type: none"> <li>1. GS-14 and 15 positions in Regional Inspectors' Office</li> <li>2. Positions in the National Office under his/her jurisdiction</li> <li>3. GS-13 and below positions in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250, and positions centralized to Executive Resources Board)</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Assistant Commissioner</li> <li>2. Division Director</li> <li>3. Regional Inspector</li> </ol>

## Exhibit 2 Cont. (11)

### Delegated Authority for Other Personnel Matters

<i>Is Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
<p>Approve monetary awards and exceptions to monetary award scales up to and including \$5,000 for any one individual or group, and incur necessary expenses for the recognition of contributions</p>	<ol style="list-style-type: none"> <li>1. Employees under his/her jurisdiction, including field employees engaged in National Office projects (except centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board); and contributions of employees of other Government agencies and armed forces members</li> <li>2. Employees in Regional Inspectors' offices</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Assistant Commissioner Division Director, or equivalent level, of initiating National Office function for awards up to and including \$3,000 Branch Chief, or equivalent level, of initiating National Office function for awards up to and including \$1,500</li> <li>2. Regional Inspector for awards up to and including \$3,000 Assistant Regional Inspector for awards up to and including \$1,500</li> </ol>
<p>Recommend to the Deputy Commissioner monetary awards and exceptions to monetary award scales exceeding \$5,000 (Recommendations will be forwarded through the Director, Personnel Division for comment)</p>	<ol style="list-style-type: none"> <li>1. Employees under his/her jurisdiction, including field employees engaged in National Office projects (except centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board); and contributions of employees of other Government agencies and armed forces members</li> <li>2. Employees in Regional Inspectors' offices</li> </ol>	<ol style="list-style-type: none"> <li>1. May not be redelegated</li> <li>2. May not be redelegated</li> </ol>

**Exhibit 2 Cont. (12)**

**Delegated Authority for Other Personnel Matters** ◇

Attachment B—Chart 6. Director, Data Center; Director, National Computer Center

<i>Are Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve personnel actions 1. Request for personnel action, SF-52: a. Part I, Block I b. Part II, Block K(6) 2. Notification of Personnel Action; SF-50	Employees under their jurisdiction (Positions excepted are actions involving centralized positions and personnel actions requiring prior approval of the Department of the Treasury as defined in IRM 0250, and for 1.a. Data Center and National Computer Center positions of Division Chief, Chief, Management Staff and Chief, National Office Computer Facility)	1.a. Division Chief of requesting function b. Senior Personnel Technician 2. Section Chief, Personnel Branch for employees of Data Center and National Computer Center
Classify positions	All General Schedule and Wage Board positions under their jurisdiction (Positions excepted are those positions listed as requiring National Office Classification in IRM 0511)	Designated Position Classifiers, or Personnel Specialists assigned position classification responsibilities
Effect Wage Schedules as authorized by the Department of the Treasury	All Federal Wage System positions under their jurisdiction	Designated Position Classifiers, or Personnel Specialists assigned position classification responsibilities
Approve details of 30 days or less to or from positions in the Data Center, National Computer Center and another Federal Agency or Department of the Treasury Bureau	Employees under their jurisdiction (Positions excepted are positions centralized to Executive Resources Board and centralized positions as defined in IRM 0250)	May not be redelegated
Approve personnel actions for corrective action involving retroactive promotion and backpay	Employees under their jurisdiction (Positions excepted are positions centralized to the Executive Resources Board and centralized positions as defined in IRM 0250)	Chief, Personnel Branch, Data Center and National Computer Center

**Exhibit 2 Cont. (13)****Delegated Authority for Other Personnel Matters** ◇

[Supplemented by Amend. 2 and amended by Amend. 5] (See Exhibits 4 and 5)

## Attachment B—Chart 7. Director, National Office Resources Management Division

<i>Is Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelegate Authority no Lower Than:</i>
Approve personnel actions or take final action	1.a. National Office Resources Management Division employees b. National Office employees and GS-14 and 15 positions in Regional Inspectors' Offices	1.a. Branch Chief, or equivalent level of requesting function b. Team Leader, National Office Personnel Branch
1. Request for Personnel Action, SF-52: (a) Part I, Block I (b) Part II, Block K(6)	2. National Office employees and GS-14 and 15 positions in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250 and National Office positions centralized to Executive Resources Board)	2. Unit Chief, Employment Section, National Office Personnel Branch
2. Notification of Personnel Action SF-50		
Classify positions	All General Schedule positions thru GS-15 and all Wage Board positions of National Office employees  Those National Computer Center and Data Center positions requiring National Office approval as specified in IRM 0511—including GS-14 and 15 positions in Regional Inspectors' Offices (Positions excepted are those positions listed in IRM 0511 as requiring Director, Personnel Division Classification Action, including Chief, National Office Personnel Branch)	Designated Position Classifiers, or Personnel Specialists assigned position classification responsibilities in the National Office Personnel Branch
Effect Wage Schedules authorized by Department of the Treasury	All Federal Wage System positions in the National Office; and GS-14 and 15 positions in Regional Inspectors' Offices	Designated Position Classifiers or Personnel Specialists assigned position classification responsibilities in the National Office Personnel Branch
Process approved step increase	National Office employees	Unit Chief, Employment Section, National Office Personnel Branch
Approve details of 30 days or less, to or from the Internal Revenue Service and another Federal Agency or Treasury Bureau	National Office employees, and GS-14 and 15 positions in Regional Inspectors' Offices (Positions excepted are positions centralized to Executive Resources Board)	Chief, National Office Personnel Branch

**Exhibit 2 Cont. (14)****Delegated Authority for Other Personnel Matters**

[Supplemented by Amend. 2 and amended by Amend. 5] (See Exhibits 4 and 5)

<i>Is Delegated Authority to:</i>	<i>For Position of:</i>	<i>May Redelagate Authority no Lower Than:</i>
Process retirement applications provided employees meet requirements for eligibility, including requirement of at least 20 years of service previously determined to be creditable under these provisions	Law enforcement Office positions in the National Office	Senior Personnel Technician National Office Employment Section, National Office Personnel Branch
Approve personnel actions for corrective action involving retroactive promotion with back pay	National Office employees, and GS-14 and 15 positions in Regional Inspectors' Offices (Positions excepted are centralized positions as defined in IRM 0250 and positions centralized to Executive Resources Board)	Chief, National Office Personnel Branch
Authorize the payment of monetary awards for approved contributions when an appropriately documented and approved case record is received	National Office employees and field employees serviced by the National Office Personnel Branch; and servicewide or interagency contributions for which written notification of approval has been received	Unit Chief, Employment Section, National Office Personnel Branch

## Exhibit 3

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### Order No. 81 (Rev. 11), Amend. 1 ◇

Effective Date: 3-21-82

Delegation of Examining and Certification Personnel Authorities for Internal Revenue Agents,  
GS-5/7/9/11

The authority vested in the Commissioner by the Department of the Treasury in memoranda dated October 2, 1979, and January 16, 1980, (for recruitment and examination of applicants for Internal Revenue Agents at the GS-5, GS-7, GS-9, and GS-11 levels, issuance and establishment of competitor inventories, and issuance of certificates of eligibles) is hereby delegated in the National Office to the Director, Personnel Division and in the regions to Regional Commissioners.

This Amendment supplements Charts 1 and 2 of Attachment B to Delegation Order No. 81 (Rev. 11). (See Exhibit 2)

This Order supersedes Delegation Order No. 81 (Rev. 10), Amend. 5, issued March 19, 1980.

/s/ James I. Owens  
Deputy Commissioner

**Exhibit 4**

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**Order No. 81 (Rev. 11), Amend. 2** ◇

Effective Date: 3-21-82

Authority to Approve Extension of Details Beyond 120 Days and to Approve Appointment of Severely Physically Handicapped

The authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 177-19 (as revised) and the Office of Personnel Management to approve the extension of details beyond 120 days, and to approve the appointment of the severely physically handicapped is delegated as specified herein:

The Director, Personnel Division is authorized to detail employees to higher grade positions for up to one year during major reorganizations. This authority may not be redelegated.

The Regional Commissioner and the Director, National Office Resources Management Division are authorized to:

1. Approve extensions of details beyond 120 days to same or lower grade positions in 120-day increments for up to one year, and up to 240 days for details to higher grade positions which are not during major reorganizations;

2. Approve the appointment of severely physically handicapped persons (Schedule A) under 5 CFR 213.3102(u).

The authority cited in 1. and 2. may be redelegated no lower than the Chief, Personnel Branch and the Chief, National Office Personnel Branch.

The authority to extend employee details to unclassified positions beyond 120 days is not granted by this Delegation Order. Such extensions require OPM approval.

This Amendment supplements Chart 2 and Chart 7 of Attachment B to Delegation Order No. 81 (Rev. 11). (See Exhibit 2)

This Order supersedes Delegation Order No. 81 (Rev. 10), Amend. 6, issued July 7, 1980.

/s/ James I. Owens  
Deputy Commissioner



## Exhibit 5

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### Order No. 81 (Rev. 11), Amend. 5 ◇

Effective Date: June 15, 1984

#### Authority to Approve Personnel Actions with Respect to Positions in Regional Inspectors' Offices

The authority vested in the Commissioner of Internal Revenue by Treasury Department Order No. 177-19 (as revised) to effect merit pay increases and merit pay awards for GM-14 and GM-15 positions in Regional Inspectors' Offices is hereby delegated to Regional Commissioners. This authority may be redelegated no lower than designated Personnel Specialist, Regional Office Personnel Section.

This Amendment supplements Chart 2 and amends Chart 7 of Attachment B to Delegation Order No. 81 (Rev. 11). (See Exhibit 2)

Delegation Order No. 81 (Rev. 11), Amend. 4, effective September 17, 1982, is superseded.

/s/ James I. Owens  
Deputy Commissioner

