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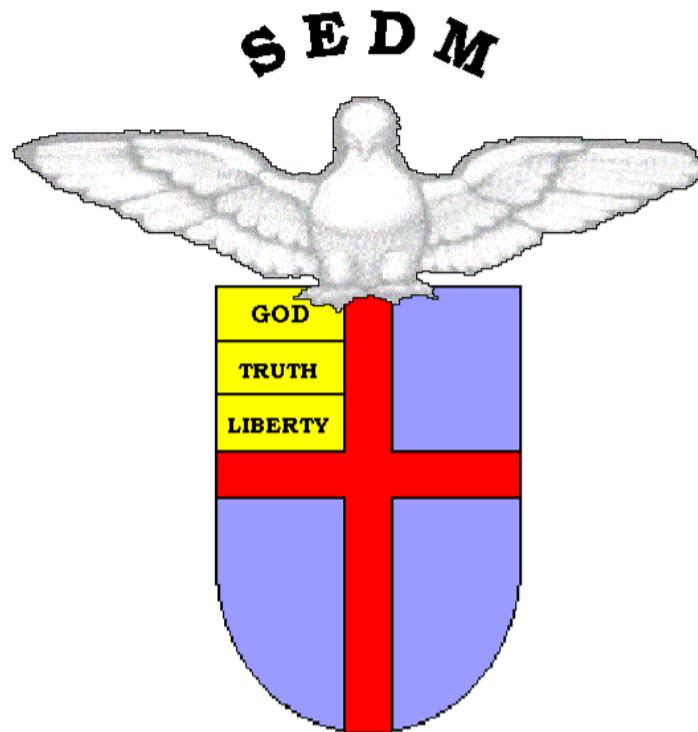
IRS  
Delegation of  
Authority

10-02-2000

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Delegation of Authority

# Delegations of Authority

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- Exhibit 1.2.2-2 Delegation Order 156 (Rev. 16) Reference Chart  
\*Accounting Required

### 1.2.2.1 (10-02-2000)

#### Listing of Delegation Orders by Title

Order No.	Title
4 (Rev. 22)	Summonses, Oaths, Certifications, and Related Functions
5 (Rev. 18)	Order of Succession and Designation to Act as Commissioner of Internal Revenue Service
8 (Rev. 11)	Agreements as to Liability for Personal Holding Company Tax
9 (Rev. 11)	Use of Government Owned or Leased Automobiles Between Home and Work
11 (Rev. 27)	To Accept, Reject or Acknowledge Withdrawals of Offers in Compromise
12 (Rev. 14)	Designation of Acting Supervisory Officials
13 (Rev. 1)	Redelegation of Regional Authority to Service Centers and the Austin Compliance Center
14 (Rev. 5)	Extension of Time for Filing Statement of Grounds
16 (Rev. 15)	Authorization to Approve Confidential Expenditures for Tax Administration Purposes
17 (Rev. 4)	Authorization to Approve Confidential Expenditures for Money Laundering Investigations
19 (Rev. 17)	Payment of Expenses Incident to Transfers or Appointments of Employees to New Official Stations, Tour Renewal Agreement Travel, and Similar Items
20 (Rev. 2)	Extension of Time to Pay Excess Profits, Estate and Gift Taxes
21 (Rev. 2)	Extension of Time to File Returns and Pay Certain Excise Taxes
23 (Rev. 15)	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
24 (Rev. 2)	Recordkeeping Requirement
25 (Rev. 20)	Reimbursement for Actual Subsistence, Certain Emergency Travel Situations or Temporary Relocation
27 (Rev. 14)	Authority to Administer Oaths Required by Law in Connection with Employment in the Federal Service
28 (Rev. 10)	Designation of Officers and Employees as Authorized Certifying Officers
29 (Rev. 4)	Certification and Approval of Internal Revenue Collections
35 (Rev. 15)	Agreements Treated as Determinations
39 (Rev. 19)	Tours of Duty
40 (Rev. 6)	Credits and Refunds

42 (Rev. 28)	Authority to Execute Consents Fixing the Period of Limitations on Assessment or Collection Under Provisions of the 1939, 1954, and 1986 Internal Revenue Codes
47 (Rev. 18)	Authority to Authorize or Approve Attendance at Meetings at Government Expense
48 (Rev. 15)	Foreign Travel
50 (Rev. 2)	Withholding Compensation Due Personnel
51 (Rev. 9)	Proofs of Claim
56 (Rev. 1)	Gasoline and Lubricating Oil Bonds
57 (Rev. 9)	Notice of Additional Inspection of Books of Account
60 (Rev. 7)	Appeals Functions. Settlement of Cases Docketed in the United States Tax Court
66 (Rev. 15)	Authority of Appeals in Protested and Tax Court Cases
67 (Rev. 24)	Signing the Commissioner's Name or on the Commissioner's Behalf
68 (Rev. 7)	Allowances and Differentials to Employees Serving in Foreign Areas
69 (Rev. 7)	Designating Employees Who May Certify That Commercial Long-Distance Calls Were Necessary in the Interest of the Government
74 (Rev. 5)	Travel of Personnel Detailed to the Internal Revenue Service
76 (Rev. 4)	Signing Reports on Budget Status Required by Office of Management and Budget Circular No. A-34
77 (Rev. 28)	Authority to Issue or Execute Agreement to Rescind Notices of Deficiency
81 (Rev. 17)	Delegation of Authority in Various Personnel Matters
89 (Rev. 9)	Administrative Control of Documents and Material
90 (Rev. 3)	Approval of Standard Form 1151, Nonexpenditure Transfer Authorization
91 (Rev. 3)	Reimbursable Technical Tax Administration Assistance Agreements
92 (Rev. 13)	Procurement of Training Using Standard Form (SF)-182, Request, Authorization, Agreement and Certification of Training
93 (Rev. 10)	Aggregations
95 (Rev. 14)	Authority to Authorize or Approve Travel, Travel Advances, Transportation Services and to Approve Travel Vouchers
96 (Rev. 13)	Application of Rulings without Retroactive Effect
100 (Rev. 11)	Furnishing Special Statistical Studies, Compilations, Return and Return Information, Training, and Training Aids
102	Delegation of Authority in Labor-Management Relations Matters

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103 (Rev. 10)	Premium Pay for Administratively Uncontrollable Overtime
104 (Rev. 14)	Absence and Charges to Leave
105 (Rev. 10)	Engage in Outside Employment, Business, and Other Activities
106 (Rev. 16)	Delegation of Procurement Authority
107 (Rev. 8)	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
110 (Rev. 8)	Requests for Waivers of Claims Against Present or Former IRS Employees for Erroneous Payments of Pay and Allowances and Travel, Transportation, and Relocation Expenses and Allowances
111 (Rev. 13)	Agency Collection Action
112 (Rev. 11)	Employee Plans Determination and Revocation Letters; Prohibited Transactions; Amendment of Employee Plans; and Examination Reports
	112a -- Issuance of Determination Letters relating to Employee Plans
	112b -- Issuance of Revocation Letters relating to Employee Plans
	112c -- Revocation of Exemption of Certain Governmental Plans or Church Plans that have engaged in Prohibited Transactions
	112d -- Amendment of Employee Plans after the Expiration of the Remedial Amendment Period
	112e -- Issuance of Examination Reports
113 (Rev. 14)	Authority to Issue Exempt Organization Determination Letters
114 (Rev. 12)	Designation to Act as "Competent Authority" Under Tax Treaties and Tax Information Exchange Agreements
115 (Rev. 9)	Audit and Settlement of Accountable Officer's Accounts--Revenue Accounting
116 (Rev. 7)	Delegation of Authority to Grant Extensions of Time to File Income and Estate Tax Returns
122 (Rev. 4)	Assignment of Personnel Under Intergovernmental Personnel Act
125 (Rev. 5)	Settlement of Accounts and Relief of Accountable Officers
130 (Rev. 3)	Authority to Execute and Terminate Average Weight Agreements
133 (Rev. 8)	Authority to Perform Operating Functions Relating to Personnel Security
134 (Rev. 2)	Authority to Discharge an Executor From Personal Liability for Certain Income, Estate and Gift Taxes and to Issue Estate Tax Closing Letters
136	Authority to Sign Agreements Under Revenue Procedure 74-6 With Respect to Exercise by Trustee of



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137 (Rev. 3)	Church Tax Inquiries and Examinations
139 (Rev. 7)	Authority to Extend the Correction Period and the Allowable Distribution Period Relating to Private Foundation Matters
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144 (Rev. 3)	Issuance of Transfer Certificates in Certain Estate Tax Cases
152 (Rev. 3)	Collections from Employees of the Internal Revenue Service
153 (Rev. 2)	Foreign Produced Crude Oil
154 (Rev. 10)	Reports of Refunds and Credits to the Joint Committee on Taxation
155 (Rev. 4)	Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit
156 (Rev. 16)	Chief Counsel Directives Manual (30)30 -- Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents
157 (Rev. 6)	Seizure and Forfeiture of Personal Property
158 (Rev. 1)	Seizure and Forfeiture of Property under the Money Laundering Control Act of 1986 and the Bank Secrecy Act
159 (Rev. 6)	Requests for Variance from Minimum Funding Standards or Waiver of Accumulated Funding Deficiency
160 (Rev. 6)	Authority of Regional Director of Appeals in Termination Assessments of Income Tax and Jeopardy Assessments
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164 (Rev. 6)	Authority to Prescribe Identification Media
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166 (Rev. 4)	Prohibited Transactions Exemptions
168 (Rev. 1)	Reimbursement for Non-Workday Travel by Internal Audit Employees Between Temporary and Permanent Duty Stations
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189 (Rev. 5)	Authority to Authorize Travel Not at Government Expense
190 (Rev. 4)	Transfer of Technical Functions to the Office of Chief Counsel
191 (Rev. 2)	Delegation of Authority to Levy on Property in Hands of Third Parties
192 (Rev. 6)	Authority to Approve the Use of Cash to Purchase Official Passenger Transportation Services Exceeding \$500
193 (Rev. 6)	Authorization to Perform Functions of the Commissioner
196 (Rev. 4)	Federal Tax Lien Certificates
198	Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents
199 (Rev. 3)	Interagency Reimbursement Agreements with State Department for On-Site Support of Overseas Offices of the Assistant Commissioner
200 (Rev. 1)	Notice of the Existence of a Conflicting Claim to the Investment Tax Credit for a Film or Tape
202 (Rev. 3)	Authority for Appointment of Custodian to Evaluate Foreign Gifts, Decorations and Unconditional (In-Kind) Gifts
204 (Rev. 3)	Rewards for Informant Information
205 (Rev. 7)	Consensual Monitoring of Wire and Non-Wire Conversations in Criminal Investigation
206 (Rev. 1)	Delegated Responsibility for Referral Authority in Organized Crime Drug Enforcement Task Force Cases
207	Requests for Space

(Rev. 3)	
208 (Rev. 6)	Delegation of Authority in the Performance of Commercial Activities
209 (Rev. 4)	Delegation of Authority in Partnership and S Corporation Matters
210 (Rev. 1)	Certain Determinations With Respect to Abusive Tax Shelter Partnerships
213 (Rev. 3)	Formal Document Requests
214	Delegation of Authority to Perform Functions Regarding Valuation, Correspondence and The Internal Revenue Bulletin
219 (Rev. 4)	Jeopardy and Termination Assessments
220 (Rev. 3)	Claims of Executive Privilege in Federal Courts
221 (Rev. 3)	Authority To Grant Extensions and Waivers
222 (Rev. 4)	Pen Registers and Monitoring Communications
223 (Rev. 1)	Certification under IRC Section 552(b)
224 (Rev. 1)	Consent to Revoke Elections Under IRC Section 897(i)
225 (Rev. 1)	Authority of Examination Managers and Supervisors GM-13 and GM-14 in Pre-1983 Non-TEFRA Tax Shelter Cases
228 (Rev. 3)	Abate Interest Due to IRS Error or Delay
229 (Rev. 1)	Termination of Collection Action Against Federal Depositaries
230 (Rev. 2)	Authority to Establish Depository Accounts
231 (Rev. 4)	Abate Interest on Erroneous Refunds
232 (Rev. 1)	Delegation of Authority to Issue and Authority to Modify or Rescind, Taxpayer Assistance Orders (TAOs)
233	Authority of the Taxpayer Ombudsman and Problem Resolution Officers to Approve Replacement Checks, to Substantiate Credits, and to Abate Penalties
234 (Rev. 1)	Delegation of Approval Authority for Revenue Procedures
235 (Rev. 1)	Administrative Settlement and Resolution of Irregularities in the Accounts of Accountable Officers Involving the Federal Tax Lien Revolving Fund
236 (Rev. 3)	Settlement Offers and Closing Agreements in CEP Cases Where Appeals has Effectuated a Settlement
237 (Rev. 2)	Abatement of Qualified First Tier Chapter 42 Taxes
239	Delegation of Authority to Issue and the Authority to Modify or Rescind Taxpayer Assistance Orders (TAOs) on Issues not Included in Section 7811 of the Internal Revenue Code
240 (Rev. 1)	Prudhoe Bay Facilities Future Dismantling Costs
241	Voluntary Compliance Resolution Program and Similar Programs

(Rev. 2)	
242 (Rev. 1)	Authority to Sign Apportionment Documents Required by Office of Management and Budget Circular No. A-34
243 (Rev. 1)	Approval of Non-Emergency Common Carrier Cash Purchases Over \$100
244 (Rev. 1)	IRS Employees' Returns Selected for Examination
245 (Rev. 1)	Closing Agreements Subject to Internal Revenue Service and Resolution Trust Corporation Inter-Agency Agreement Dated December 10, 1992 ("Agreement" )
246	Continuation of Authority Under Existing Delegations and Conferral of Authority on Deputy Regional Counsel
247 (Rev. 1)	Settlement Offers and Closing Agreements in CEP Cases on ISP and IFASP
248 (Rev. 1)	Authority of Examination, EP/EO and International Group Managers to Accept Classification Settlement Program (CSP) Offers and to Execute the Pro Forma Closing Agreements on CSP issue
249	Authority to Refer Matters to and Authorize Commencement of Actions by the Department of Justice in Certain Bankruptcy Matters
250	Issuance of Taxpayer Advocate Directives
251	Authority to Issue and Execute Notices of Determination Concerning Worker Classification Under Section 7436
252	Designated Inspection Sites
253	Authorizing an Alternative Proof of Payment Pursuant to IRS Regulation at 26 C.F.R., § 41.6001-2(a)
254	Payment of Claims for Damages and Attorneys' Fees Resulting from Violations of the Automatic Stay and Discharge Injunctions of the Bankruptcy Code
255	Overtime
256	Leave Without Pay in Excess of One Year
257	Carryover of Annual Leave
258	Temporary Office Closures and Dismissals
259	Third Party Contact Jeopardy or Reprisal Determination
260	Authority to Sign Secured Employee Benefits Settlement Agreements
261 (Rev. 1)	Authority to Govern all Areas Related to Information Resources and Technology Management
262	Pre-filing Agreements for Large and Mid-Size Business Taxpayers
263	Criminal Referral Authority
264	Authority to Offer and Accept Settlement Offers and to Execute Closing Agreements Made under the Targeted Jobs Tax Credit Initiative

### 1.2.2.2 (Effective Date: 08-18-1997)

#### Order Number 4 (Rev. 22)

**Summonses, Oaths, Certifications, and Related Functions (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To issue, serve and enforce summonses, to set the time and place for appearance, to take testimony under oath of the person summoned, to receive and examine data produced in compliance with the summons, and to perform other related duties described in Internal Revenue Code Sections 7609(f), (g) and (i)(2).
2. **Delegated To:** All District Directors and the following, when the proper name(s) of the taxpayer(s) is not identified because unknown or unidentifiable (hereinafter called a "John Doe" summons): Assistant Chief Inspector (Internal Security), Regional Inspectors, Director (International District Operations), Director

(International Programs), and Chiefs of Divisions (District Criminal Investigation, Collection, Examination, and Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to Small Business/Self-Employed (SB/SE), Wage & Investment (W&I), Large/Mid Size Business (LMSB), and Criminal Investigation (CI) Directors and Directors of Field Operations; Tax Exempt and Government Entities (TE/GE) Directors; Federal, State and Local Governments, Indian Tribal Governments, Field Operations Managers and Area Managers in TE/GE; LMSB and SB/SE Territory Managers, Manager, International Programs; and Chief, National Background Investigation Center.

3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 of this Order.
5. **Delegated to:** Assistant Regional Inspectors (Internal Security), Director, Office of Investigations and Technology, Special Agents, and Group Managers (including large case managers) in District Collection, Examination, and Employee Plans and Exempt Organizations.

**NOTE:**

This authority is also delegated to Personnel Security Officers; Chief, National Background Investigation Center; Special Agents in Charge; Team Managers and Group Managers responsible for Examination, Collection and/or Compliance, and EP/EO and Government Entities (GE) matters.

6. **Redelegation:** This authority may not be redelegated.
7. **Authority:** To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 of this Order except that on a summons to a third party witness, the issuing officer's manager, or any supervisory official above that level, has authorized the issuance of the summons in advance (evidenced by the supervisor's signature on the summons, or by a statement on the summons, signed by the issuing officer, that he/she had prior authorization to issue the summons and stating the name and title of the authorizing official and date of authorization).
8. **Delegated to:** Internal Revenue Agents, Estate Tax Attorneys, Estate Tax Examiners, Revenue Service and Assistant Revenue Service Representatives, Tax Auditors, Revenue Officers, GS-9 and above, Tax Law Specialists, and Compliance Officers.

**NOTE:**

This authority is also delegated to Tax Resolution Representatives and Property Appraisal Liquidation Specialists GS-12 and above.

9. **Redelegation:** This authority may not be redelegated.
10. **Authority:** To serve summonses whether issued personally or by another official.
11. **Delegated to:** Each of the officers/employees listed in the delegated portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order, Revenue Officers, Tax Examiners, GS-5 and above (whose duties include contacting taxpayers in person), Revenue Officer Aides, GS-5 and above, Tax Fraud Investigative Aides, GS-5 and above, and Internal Security Inspectors.

**NOTE:**

This authority is also delegated to Personnel Security Officers and Property Appraisal Liquidation Specialists.

12. **Redelegation:** This authority may not be redelegated.

13. **Authority:** To designate any of the following officers/employees as the individual before whom a summoned person shall appear, and for the designated individual to take testimony under oath of the person summoned, to set the time and place of examination and to receive and examine data produced in compliance with the summons:
- Assistant Chief Inspector (Internal Security)
  - Assistant Chief Inspector (Internal Audit)
  - Regional Inspectors
  - Internal Auditors
  - Supervisory Internal Auditors
  - Internal Security Inspectors
  - Investigators (Internal Security)
  - Assistant Chief of Division and/or Branch Chief (District Criminal Investigation, Collection, Examination, and Employee Plans and Exempt Organizations)
  - Deputy Assistant Commissioner (International)
  - 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
  - Revenue Officers
  - Compliance Officers
  - Tax Examiners whose duties include contacting taxpayers in person
  - Tax Law Specialists, and Service Center Tax Examiners in the correspondence examination function
14. **Delegated to:** Each of the officers/employees listed in the delegation portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order.

**NOTE:**

This authority is also delegated to Deputy Directors, Territory Managers and Team Managers, and/or Personnel Security Officers; Chief National Background Investigation Center.

15. **Redelegation:** District Directors, **Submission Processing Field Directors, Compliance Services Field Directors, Account Management Field Directors**, Regional Inspectors and the Director, Office of Investigations and Technology **and/or SB/SE, W&I, LMSB, and CI Directors of Field Operations; LMSB Director, Field Operations, Director, Field Specialists and Director, International; Directors, Federal, State and Local Governments and Indian Tribal Governments; Field Operations Managers and Area Managers in TE/GE** may redelegate this authority to student trainees (Revenue Officer), (Internal Revenue Agent), (Special Agent), (Internal Audit), and (Internal Security), and Examination Aides, Tax Fraud Investigative Aides and Revenue Officer Aides, provided each student trainee or aide receives appropriate supervision from a Revenue Officer, Tax Auditor, Internal Revenue Agent, Special Agent, Internal Auditor or Internal Security Inspector, as applicable.

**NOTE:**

This authority may also be redelegated to Property Appraisal Liquidation Specialists.

16. **Authority:** To administer oaths and affirmations and to certify to those papers when necessary except that the authority to certify shall not apply to papers or documents whose certification is authorized by separate order or directive.

17. **Delegated to:** Each of the officers/employees listed in delegation portion for Authorities 1, 2, 3 and 5 (paragraphs 2, 5, 8, and 13) of this Order except for the following: Tax Examiners and Tax Fraud Investigative Aides (Authority 5) are not designated to administer oaths or to perform the other functions mentioned in these paragraphs. They may, however, certify the method and manner of giving notice after serving summonses
18. **Redelegation:** This authority may not be redelegated.
19. **Sources of Authority:** 26 CFR 301.7602-1(a) and (b), 301.7603-1, 301.7604-1, 301.7605-1(a), 301.7622-1, IRC 7609, Treasury Order 150-10.
20. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
21. This order supersedes Delegation Order No. 4 (Rev. 21), effective February 22, 1991.
22. Signed: James E. Donelson, Acting Chief Compliance Officer.

### **1.2.2.3 (Effective Date: 10-02-2000)**

#### **Order Number 5 (Rev. 18)**

##### **Order of Succession and Designation to Act as Commissioner of Internal Revenue Service**

1. **Authority:** To act as and to perform the functions of the Commissioner of Internal Revenue in the event of an enemy attack on the United States, the disability of the Commissioner, his/her absence from the main Treasury relocation Site, or if there is a vacancy in the office, thus insuring the continuity of the functions of the office.
2. **Delegated to:** The following officials in the specific sequence listed:
  1. Deputy Commissioner
  2. Assistant Deputy Commissioner (Operations)
  3. Assistant Deputy Commissioner (Modernization)
  4. Chief, Communications and Liaison
  5. Commissioner, Small Business/Self-Employed Division
  6. Commissioner, Wage and Investment Division
  7. Commissioner, Tax Exempt/Government Entities Division
  8. Commissioner, Large/Mid-Size Business Division
  9. Deputy Commissioner, Small Business/Self-Employed Division
  10. Deputy Commissioner, Wage and Investment Division
  11. Deputy Commissioner, Tax Exempt/Government Entities Division
  12. Deputy Commissioner, Large/Mid-Size Business Division
  13. Chief, Agency Wide Shared Services
  14. Chief, Appeals
  15. Chief, Criminal Investigation
  16. Chief Information Officer
3. **Redelegation:** In the absence of these officials, the first available Compliance Director.
4. **Sources of Authority:** Treasury Order 150-10, Treasury Order 150-25.
5. This Order supersedes Delegation Order No. 5 (Rev. 17), effective October 15, 1999.
6. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.4 (Effective Date: 08-08-1997)**

#### **Order Number 8 (Rev. 11)**

##### **Agreements as to Liability for Personal Holding Company Tax (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To enter into agreements relating to a taxpayer's liability for personal holding company tax.
2. **Delegated to:**
  - Deputy Associate Chief Counsel (International)
  - Deputy Associate Chief Counsel (Domestic)
  - Regional Counsel
  - Associate Chiefs, Appeals Offices
  - Deputy Assistant Commissioner (International)

- Chiefs, District Examination Divisions.

**NOTE:**

This authority is also delegated to: Operating Division Counsels; Appeals Team Managers; Director, International; and LMSB and SB/SE Area and Deputy Area Directors and Deputy Associate Chief Counsel (Passthroughs and Special Industries).

3. **Redelegation:** This authority may be redelegated only by the Deputy Assistant Commissioner (International), and/or Director, International, District Directors, and/or Area Directors as specified above, who may redelegate to the LMSB Director, Quality Assurance & Performance Management, Deputy Director, International and the Chief, Planning and Special Programs; Chief, Quality Measurement Staff; PSP and Technical Territory and Support managers and Revenue Agents (Reviewers) not lower than GS-11. This authority may not further redelegated.
4. **Sources of Authority:** 26 CFR 301.7701-9 and 26 CFR 1.547-2
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 8 (Rev. 10), effective February 22, 1991.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

**1.2.2.5 (Effective Date: 04-20-1998)**

**Order Number 9 (Rev. 11)**

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

1. This Delegation Order has been rescinded.

**1.2.2.6 (Effective Date: 11-01-1999)**

**Order Number 11 (Rev. 27)**

**To Accept, Reject or Acknowledge Withdrawals of Offers in Compromise (Updated 05/31/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To accept offers in compromise regardless of the dollar amount, excluding effective tax administration, federal employee, and special circumstance offers.
2. **Delegated to:** Chiefs, Assistant Chiefs, Associate Chiefs, Team Chiefs, and Team Managers in Appeals; Chiefs, Compliance Division, in the service centers; Chiefs, Collection Division, Collection Field Branch Chiefs, and Special Procedures Branch Chiefs.

**NOTE:**

This authority is also delegated to SB/SE Compliance Area Directors, Territory Managers and Compliance Services Field Directors; Appeals Area Directors and Appeals Deputy Area Directors, Appeals Team Managers and Team Case Leaders.

3. **Authority:** To accept offers in compromise when the liability (including interest, penalty, additional amount, or addition to tax) is less than \$100,000, excluding effective tax administration, federal employee, and special circumstance offers.
4. **Delegated to:** Service Center Collection Branch Chiefs, Chiefs, Examination Division, Chiefs, Automated Collection Branch, Revenue Officer Group Managers, Chiefs Advisory or Chiefs Insolvency Unit, Automated Collection Assistant Branch Chiefs, and Offer Unit Managers in the District Offices and/or in the SB/SE Division .

**NOTE:**

This authority is also delegated to Collection Branch Chiefs in Compliance Services Field Offices and SB/SE Area Managers, and Territory Managers responsible for Collection or Compliance matters.



5. **Authority:** To accept offers in compromise based on effective tax administration or involving special circumstance criteria regardless of the amount of the liability sought to be compromised.
6. **Delegated to:** District Directors, Deputy Assistant Commissioner (International), and Chiefs of Appeals.

**NOTE:**

This authority is also delegated to SB/SE Area Directors and Directors, Appeals Operating Units, Appeals Area Directors, Deputy Appeals Area Directors.

7. **Authority:** To accept or reject offers in compromise involving federal employees regardless of the amount of the liability sought to be compromised.
8. **Delegated to:** District Directors; Service Center Directors; Deputy Assistant Commissioner (International); Chiefs, Assistant Chiefs, and Associate Chiefs in Appeals offices.

**NOTE:**

This authority is also delegated to SB/SE Area Directors and Directors, Appeals Operating Units, Appeals Area Directors, Deputy Appeals Area Directors and Appeals Team Managers.

9. **Authority:** To reject offers in compromise for public policy reasons.
10. **Delegated to:** District Directors; Service Center Directors; Deputy Assistant Commissioner (International); Chiefs, Assistant Chiefs, and Associate Chiefs in Appeals offices.

**NOTE:**

This authority is also delegated to SB/SE Area Directors; Accounts Management Field Directors and Directors, Appeals Operating Units, Appeals Area Directors and Deputy Area Directors, Appeals Team Managers.

11. **Authority:** To reject and acknowledge withdrawal of offers in compromise based on effective tax administration regardless of the amount of the liability sought to be compromised.
12. **Delegated to:** Deputy Assistant Commissioner (International); Chiefs, Assistant Chiefs, Associate Chiefs, Team Chiefs, and Team Managers in Appeals, as to their respective cases; and Chiefs, Collection Division.

**NOTE:**

This authority is also delegated to Deputy Director, International; SB/SE Compliance Area Directors and Territory Managers and Appeals Area Directors, Deputy Appeals Area Directors, Team Managers, and Team Case Leaders.

13. **Authority:** To reject and acknowledge withdrawal of offers in compromise not previously delegated herein regardless of the amount of the liability sought to be compromised.
14. **Delegated to:** Deputy Assistant Commissioner (International); Chiefs, Assistant Chiefs, Associate Chiefs, Team Chiefs, and Team Managers in Appeals as to their respective cases; Chiefs Compliance Division in Service Centers; Chiefs, Collection Division; Service Center Collection Branch Chiefs; Collection Field Branch Chiefs; Chiefs and Assistant Chiefs, Automated Collection Branch; Group Managers in Collection Field Function; Offer Unit Managers in the district office and SB/SE ; Chief, Special Procedures; Chief, Advisory Unit; Chief, Insolvency Unit; Chiefs, Examination Division, Chief, Quality Measurement Staff or Chief, Planning and Special Programs.

**NOTE:**

This authority is also delegated to Compliance Territory and Group Managers; PSP and Technical Territory and Support Managers, Collection Branch Chiefs in Compliance Services Field Offices; Appeals Area Directors, Deputy Appeals Area

Directors, Team Managers, and Team Case Leaders; and Examination Managers in SB/SE with oversight of the Offer Program.

15. **Redelegation:** The above authorities may not be redelegated.
16. **Sources of Authority:** Treasury Order No. 150-09, 26 CFR 301.7122-1T and 26 CFR 301.7701-9.
17. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 11 (Rev. 26), effective February 20, 1998.
18. Signed: John M. Dalrymple, Chief Operations Officer

### **1.2.2.7 (Effective Date: 08-29-1996) Order Number 12 (Rev. 14)**

#### **Designation of Acting Supervisory Officials**

1. **Authority:** To designate acting supervisory officials in the Internal Revenue Service.
2. **Delegated to:** All supervisory officials.
3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** Treasury Order 102-01 and Chapter 250, Human Resources Directorate Manual (formerly the Treasury Personnel Management Manual).
5. This order supersedes Delegation Order No. 12 (Rev. 13), effective June 20, 1994.
6. Signed: Michael P. Dolan for Margaret M. Richardson, Commissioner

### **1.2.2.8 (Effective Date: 10-04-1990) Order Number 13 (Rev. 1)**

#### **Redelegation of Regional Authority to Service Centers and the Austin Compliance Center**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue, Regional Commissioners of Internal Revenue, in whose Regions Service Centers and the Austin Compliance Center are located, are hereby authorized to redelegate to the Director, Service Center, and the Director, Austin Compliance Center any authority in the areas of administrative operations heretofore delegated to Regional Commissioners, to the extent such redelegation may be deemed necessary to the efficient and expeditious management of Center operations.
2. Any previous delegations made by the Regional Commissioners to the Director, Service Center, or the Director, Austin Compliance Center, which are not in conflict with the above authorization, are hereby confirmed.
3. 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.
4. This order supersedes Delegation Order No. 13, effective December 19, 1955.
5. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

### **1.2.2.9 (Effective Date: 05-27-1997) Order Number 14 (Rev. 5)**

#### **Extension of Time for Filing Statement of Grounds (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To grant an extension of time not to exceed thirty additional days for filing the statement of grounds called for in registered mail notification.
2. **Delegated to:** Associate Chief Counsel (International), Regional Counsel and Regional Commissioners.

#### **NOTE:**

This authority is also delegated to Operating Division Counsels; Assistant Deputy Commissioners and Division Commissioners; Deputy Division Commissioners; Director, Customer Account Services.

3. **Redelegation:** This authority may be redelegated by the Regional Commissioners to Chief, Quality Measurement Staff and Revenue Agents (Reviewers) not lower than GS-13.

**NOTE:**

This authority may also be redelegated to LMSB Director, Quality Assurance and Performance Management, LMSB Revenue Agents (Reviewers), LMSB Revenue Agents.

4. **Source of Authority:** 26 CFR 1.534-2
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 14 (Rev. 4), effective October 31, 1987.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

**1.2.2.10 (Effective Date: 07-24-1998)  
Order Number 16 (Rev. 15)**

**Authorization to Approve Confidential Expenditures for Tax Administration Purposes (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve payments for confidential expenditures pertaining to violations of federal statutes arising from the administration and enforcement of the internal revenue laws.
2. **Delegated as follows:**

<b>More than \$20,000:</b>	The Assistant Commissioner (Criminal Investigation) and the Chief Inspector. <b>Note :</b> This authority is also delegated to Chief, Criminal Investigation.
<b>\$20,000 or less:</b>	The Directors of Investigations, (Criminal Investigation); Director, National Operations Division, (Criminal Investigation); the Assistant Chief Inspector (Internal Security); and Regional Inspectors. <b>Note :</b> This authority is also delegated to CI Area Directors; Director, Operations Support.
<b>\$10,000 or less:</b>	District Directors and the Chief, Office of Narcotics and Money Laundering (Criminal Investigation). Authority is limited to payments to or on behalf of informants, witness protection, and "other" expenses. They may not authorize confidential expenses for undercover operations. <b>Note :</b> This authority is also delegated to CI Special Agents in Charge, and Assistant Director, Asset Forfeiture.
<b>\$5,000 or less:</b>	The Chief, Criminal Investigation Division and the Section Chief, Narcotics and Currency Crimes Section (Criminal Investigation) may only authorize confidential expenditures for payments to or on behalf of informants or payments that fall into the "other" category.

Confidential expenditures include payments made to or on behalf of informants; for undercover operations; for witness protection; and for other expenses necessary for gathering information in an investigation. An authorization is valid for the duration of the investigation or the undercover operation. **Redelegation:** This authority may not be redelegated. **Sources of Authority:** Treasury Order 150-10, Treasury Directive 15-42, and 31 CFR 103.46(a)(8). To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. Signed: John M. Dalrymple for Bob Wenzel, Chief Operations Officer

**1.2.2.11 (Effective Date: 08-12-1998)  
Order Number 17 (Rev. 4)**

**Authorization to Approve Confidential Expenditures for Money Laundering Investigations (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** The authority to approve confidential expenditures for money laundering investigations.
2. **Delegated as follows:**
  - A. The Assistant Commissioner (Criminal Investigation) may authorize all confidential expenditures of more than \$20,000.

**NOTE:**

This authority is also delegated to Chief, Criminal Investigation.

- B. The Directors of Investigation may authorize all expenditures of \$20,000 or less.

**NOTE:**

This authority is also delegated to CI Area Directors.

- C. District Directors may authorize confidential expenditures of \$10,000 or less for payments to or on behalf of informants, witness protection, and "other" expenses. They may not authorize confidential expenditures for undercover operations.

**NOTE:**

This authority is also delegated to CI Area Directors.

- D. The Chiefs, Criminal Investigation, may only authorize confidential expenditures of \$5,000 or less for payments to or on behalf of informants or payments for expenses which fall into the "other" category.

**NOTE:**

This authority is also delegated to CI Special Agents in Charge.

3. Confidential expenditures include payments made to or on behalf of informants; for undercover operations; for witness protection; and for other expenses necessary for gathering information in an investigation.
4. An authorization is valid for the duration of the investigation or undercover operation.
5. **Redelegation:** This authority may not be redelegated.
6. **Sources of Authority:** Treasury Directives 15-41, 15-42 and 31 CFR 103.46(b)(8).
7. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
8. Signed: Bob Wenzel, Chief Operations Officer

### **1.2.2.12 (Effective Date: 04-03-1991)**

#### **Order Number 19 (Rev. 17)**

**Payment of Expenses Incident to Transfers or Appointments of Employees to New Official Stations, Tour Renewal Agreement Travel, and Similar Items (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. This order delegates authority vested in the Commissioner of Internal Revenue by 5 USC 5723 and Treasury Directive 74-07 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 Treasury Directive 74-07 and IRM 1763, Travel Handbook:
  - Chief Counsel
  - Chief Inspector
  - Assistants to the Commissioner
  - Assistant to the Deputy Commissioner
  - Assistant Commissioners
  - Division Directors (or equivalent level positions)
  - Director, Martinsburg Computing Center
  - Regional Commissioners
  - Regional Inspectors
  - District Directors

- Service Center Directors
- Director, Austin Compliance Center
- Director, Detroit Computing Center

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Director, International; and Directors/Area Advocates (reporting to the Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate); Directors, Submission Processing Field; Directors, Customer Service Centers, Directors, Accounts Management Field; and Directors, Compliance Services Field.

2. 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.
3. No redelegation of the above authority may be made except that 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.
4. The authority to authorize or approve the allowance of relocation expenses contained in paragraph 1 above may be redelegated as follows:
  - A. Regional Commissioners may redelegate, but not lower than to Branch Chiefs in the Regional Office.
  - B. District Directors, Service Center Directors, Director, Austin Compliance Center and the Director, Detroit Computing Center, may redelegate but not lower than to Division Chiefs.
  - C. The Chief Counsel may redelegate to the Associate Chief Counsel (Finance and Management) in the National Office or the District Counsel in the field or Operating Division Counsels.
  - D. **Officials listed in the note in paragraph 1 above may redelegate but not lower than managers who directly report to them.**
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), **Director, International**, the Regional Commissioner, and Regional Counsel (Western Region), District Directors, Anchorage and Honolulu, and the Associate Chief Counsel (Finance and Management) 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, Austin Compliance Center, the Director, National Office Resources Management Division, District Counsel and the Associate Chief Counsel (Finance and Management) 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.

**D. In addition, officials listed in the note in paragraph 1 above may make determinations and authorizations as outlined in 5(a) and (b) above. This authority may not be redelegated.**

6. The Western Region Regional Commissioner, Regional Counsel, District Directors, and District Counsel, Anchorage and Honolulu, or **Operating Division Counsel** 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.

**NOTE:**

In addition, officials listed in the note in paragraph 1 above may make determinations and authorizations as outlined in 6 above. This authority may not be redelegated.

7. Except as provided in paragraph 8, the Chief Inspector 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, Director, Austin Compliance Center, and to Division Directors (or equivalent level position) in the National Office. The Chief Counsel may redelegate to a level not lower than Associate Chief Counsel (Finance and Management) in the National Office or Regional Counsel in the field.

**NOTE:**

In addition, officials listed in the note in paragraph 1 above may make determinations and authorizations as outlined in 7 above. This authority may not be redelegated.

8. The Chief Inspector, 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 conterminous 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 the Chief Inspector or an Assistant Commissioner. Assistants to the Commissioner and the Assistant to the Deputy Commissioner may not redelegate this authority. The Chief Counsel may redelegate to a level not lower than Associate Chief Counsel (Finance and Management) in the National Office.

**NOTE:**

In addition, officials listed in the note in paragraph 1 above may make determinations and authorizations as outlined in 8 above. This authority may not be redelegated.

9. The Chief Inspector, 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, Director, Austin Compliance Center and to Division Directors (or equivalent level position) in the National Office. The Chief Counsel may redelegate only to the Associate Chief Counsel (Finance and Management) in the National Office or Regional Counsel in the field.

**NOTE:**

In addition, officials listed in the note in paragraph 1 above may make determinations and authorizations as outlined in 9 above. This authority may not be redelegated.

10. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. Delegation Order No. 19 (Rev. 16), effective October 4, 1990, is superseded.
11. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.13 (Effective Date: 11-14-1997) Order Number 20 (Rev. 2)**

**Extension of Time to Pay Excess Profits, Estate and Gift Taxes (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To grant extensions of time to pay excess profits, estate and gift taxes, including deficiencies.
2. **Delegated to:** District Directors and Assistant Commissioner (International).

**NOTE:**

This authority is also delegated to SB/SE Area Directors.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** 26 CFR 1.6161-1, 26 CFR 20.6161-1, CFR 20.6161-2, 26 CFR 25.6161-1 and 26 CFR 301.7701-9.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 20 (Rev. 1) effective 5-12-86.
6. Signed: James E. Donelson, Chief Compliance Officer

### **1.2.2.14 (Effective Date: 10-28-1996) Order Number 21 (Rev. 2)**

**Extension of Time to File Returns and Pay Certain Excise Taxes (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To grant extensions of time to file returns and pay taxes respecting telegraph, telephone, radio and cable facilities, and transportation of persons and property, and to make monthly deposits in payment of such taxes.
2. **Delegated to:** Assistant Commissioner (International) and District Directors

**NOTE:**

This authority is also delegated to SB/SE Area Directors.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** IRC Sections 6081(a) and 6161(a), and Treasury Decision 6025 approved July 3, 1953.
5. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 21 (Rev. 1), effective May 12, 1986.
6. Signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.15 (Effective Date: 05-05-1997)  
Order Number 23 (Rev. 15)**

**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 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:**
  - A. 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 pursuant to 28 U.S.C. § 2672 (Federal Tort Claims Act)
  - B. To consider, ascertain, adjust, and determine claims under 31 U.S.C. § 3723 (Small claims Act).
  - C. 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 pursuant to 31 U.S.C. § 3721 (Military Personnel and Civilian Employees' Claims Act).
2. **Authority:** To consider, ascertain, adjust, and determine under 31 U.S.C. § 3723 claims for reimbursement of bank charges arising out of erroneous Service levies or bank charges for stopping payment on a check, which the Service lost or misplaced and requested the taxpayer to replace.
3. **Delegated to:** The authority in paragraph 1 above is delegated to the **IRS Claims Manager** .
4. The authority in paragraph 2 above is delegated to the Assistant Commissioner (International); District Directors; and Service Center Directors for matters under their jurisdiction.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners and Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and the National Taxpayer Advocate); Directors, Submission Processing Field; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field for matters under their jurisdiction.

5. **Redelegation:** The authority delegated above to the **IRS Claims Manager** may not be redelegated.
6. The authority delegated above to the Assistant Commissioner (International); District Directors; and Service Center Directors to consider, ascertain, adjust, and determine claims for reimbursement of bank charges for stopping payment on a check may be redelegated but not lower than to first line supervisors.

**NOTE:**

The authority delegated to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Submission Processing Field; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field may be redelegated but not lower than first-line supervisors.

7. The authority delegated above to the Assistant Commissioner (International); District Directors; and Service Center Directors to consider, ascertain, adjust, and determine claims for reimbursement of bank charges arising out of erroneous Service levies may be redelegated but not lower than to branch chiefs.

**NOTE:**



The authority delegated to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Submission Processing Field; and Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field may be redelegated but not lower than to second-level supervisors.

8. **Sources of Authority:** Treasury Orders 101-06 and 101-15.
9. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 23 (Rev. 14), effective September 20, 1993.
10. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.16 (Effective Date: 05-12-1997) Order Number 24 (Rev. 2)**

**Recordkeeping Requirement (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To require any person, by notice served them, to keep records reflecting whether or not the person is liable for tax.
2. **Delegated to:** Assistant Commissioner (International) and District Directors.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners.

3. **Redelegation:** This authority may be redelegated to Examination and Employee Plans and Exempt Organizations Group Managers.

**NOTE:**

This authority may also be redelegated to TE/GE Group Managers; LMSB Team Managers; W&I Examination Group Managers; SB/SE Examination or Compliance Group Managers; or equivalent.

4. **Source of Authority:** IRC Section 6001.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 24 (Rev. 1) effective May 12, 1986.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance

### **1.2.2.17 (Effective Date: 04-03-1991) Order Number 25 (Rev. 20)**

**Reimbursement for Actual Subsistence, Certain Emergency Travel Situations or Temporary Relocation (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority delegated to the Commissioner of Internal Revenue by Treasury Directive 74-07 and FPMR 101-7, 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 travel and transportation expenses for emergency purposes;
  - C. authorize or approve travel and transportation expenses for threatened law enforcement and investigative employees and their immediate family;

- D. authorize advances of funds related to the travel specified in 1a, 1b, and 1c.
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. **Delegated to:**
    - Chief Counsel
    - Chief Inspector
    - Assistants to the Commissioner
    - Assistant to the Deputy Commissioner
    - Assistant Commissioners
    - Division Directors (or equivalent level positions)
    - Director, Detroit Computing Center
    - Director, Martinsburg Computing Center
    - Regional Counsel
    - Regional Directors of Appeals
    - Assistant Regional Commissioners
    - Regional Inspectors
    - District Directors
    - Service Center Directors
    - Director, Austin Compliance Center

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Operating Division Counsels; Directors, Appeals Operating Units; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

4. The authority delegated in 1a, 1b and 1c above, may not be further redelegated.
5. The authority in 1d above may be redelegated by the officials specified in this order, but not lower than to employees in supervisory positions.
6. The Chief Counsel may redelegate the authority in 1a, 1b, 1c and 1d to a level not lower than National Director of Appeals, and Associate Chief Counsel, 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.

**NOTE:**

Operating Division Counsels may redelegate not lower than Counsels reporting to Operating Division Counsels. Directors, Appeals Operating Units may redelegate not lower than the Appeals Area Director.

7. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. Delegation Order No. 25 (Rev. 19) effective October 4, 1990, is superseded.
8. Signed: John D. Johnson, Chief Financial Officer

**1.2.2.18 (Effective Date: 03-28-1994)  
Order Number 27 (Rev. 14)**

**Authority to Administer Oaths Required by Law in Connection with Employment in the Federal Service  
(Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue in Treasury Order 101-11 the officials 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:
  - A. *National Office.* Personnel Staffing or Personnel Management Specialists, National Office Human Resources Branch; Personnel Staffing Clerks; and Personnel Clerks in the Office of Assistant Commissioner (International).
  - B. *Regional Offices.* Regional Counsel; Personnel Management Specialists and Appointment Clerks and Chiefs and Associate Chiefs, Appeals Offices.

**NOTE:**

This authority is also delegated to Appeals Area Directors, Deputy Appeals Area Directors, and Appeals Team Managers

- C. *District Offices.* Assistant District Director; Personnel Management Specialists, Personnel Assistants, Appointment Clerks and Administrative Officers; and the Administrative Officer or Representative of the District Director at Posts of Duty.
  - D. *Service Centers and Austin Compliance Center.* Assistant Director; Personnel Management Specialists, Personnel Assistants and Appointment Clerks.
  - E. *Detroit Computing Center.* Assistant Director; Personnel Management Specialists; Personnel Assistants; Personnel Clerks; and Appointment Clerks.
  - F. *Martinsburg Computing Center.* Personnel Management Specialists; and Appointment Clerks.
  - G. *Puerto Rico Offices.* Assistant Commissioner (International's) Representative.
  - H. *Foreign Posts.* Revenue Service Representatives.
  - I. **This authority is also delegated to employees in the Personnel series.**
2. Executives, preferably heads of office, are authorized to administer the oath of office to new employees during orientation. Heads of office may be represented by senior management officials when it is cost effective or if individuals taking the oath are located at distant posts of duty.
  3. Pursuant to the above authority vested in the Commissioner of Internal Revenue, employees designated to serve as Grievance Examiners 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.
  4. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 27 (Rev. 13) effective October 4, 1990.
  5. Signed: David A. Mader, Chief, Management and Administration

### 1.2.2.19 (Effective Date: 08-02-1996)

#### Order Number 28 (Rev. 10)

##### Designation of Officers and Employees as Authorized Certifying Officers (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)

1. **Authority delegated:** To designate officers and employees to certify vouchers to disbursing officers for payment from funds under their jurisdiction; revoke the designation of officers and employees to certify such vouchers; and make certifications and give notices under regulations of the Department of Treasury governing the documentation required for certifying vouchers to the Division of Disbursement, Financial Management Service.
2. **Delegated to:** National Director, Systems and Accounting Standards Division; Chief, Office of Accounting Standards and Evaluation; Regional Controllers; Regional Accounting Chiefs; Regional Budget Chiefs; Computing Center Directors; Service Center Directors; and Service Center Controllers.

**NOTE:**

Authority is also delegated to the Assistant Deputy Director (Operations), Directors (Finance and Management), or equivalent financial management directors, of W&I,

LMSB, TE/GE, SB/SE and AWSS, CI and the National H.Q., and Appeals; Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; and Deputy National Taxpayer Advocate; Directors, Submission Processing Field; and Directors, Accounts Management Field and Directors, Compliance Services Field.

3. **Redelegation:** The authority delegated in this Order may not be redelegated.
4. **Source of Authority:** Treasury Order 101-12.

**NOTE:**

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

5. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 28 (Rev. 9), effective January 20, 1995.
6. Signed: Anthony Musick, Chief Financial Officer

**1.2.2.20 (Effective Date: 10-04-1990)  
Order Number 29 (Rev. 4)**

**Certification and Approval of Internal Revenue Collections (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner by Treasury Order 150-08 the following 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;
  - B. Director, Austin Compliance Center;
  - C. Any officer or employee of the Internal Revenue Service designated as an accountable officer by the Assistant Commissioner (International) or a Regional Commissioner, **and/or Division Commissioner pursuant to agency guidelines .**

**NOTE:**

This authority is also delegated to Directors, Submission Processing Field.

2. This authority to designate officers and employees for the purposes described in paragraph 1 may not be further delegated.
3. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 29 (Rev. 3), effective May 12, 1986.
4. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

**1.2.2.21 (Effective Date: 05-12-1997)  
Order Number 35 (Rev. 15)**

**Agreements Treated as Determinations (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To enter into agreements treated as determinations under IRC Section 1313(a)(4).
2. **Delegated to:** Chief Counsel; Associate Chief Counsel (International); Regional Counsel: Deputy Assistant Commissioner (International); Assistant District Directors; Division Chiefs, Examination and Employee

Plans and Exempt Organizations; Associate and Assistant Chief of Appeals Offices; and Appeals Team Chiefs and team managers as to their respective cases.

**NOTE:**

This authority is also delegated to Operating Division Counsels; Director, International, Director, Field Operations, Director, Field Specialists and Territory Managers; Directors, Federal, State and Local Governments and Indian Tribal Governments; Area and Field Operations Managers; Area Directors and Managers; Technical Support Managers ; Director, Compliance Policy; Appeals Area Directors, Appeals Deputy Area Directors, Appeals Team Managers and Appeals Team Case Leaders.

3. **Redelegation:** This authority may be redelegated only by the Assistant Commissioner (International) and District Directors to the Technical Support Manager; Revenue Agents and Tax Law Specialists (Reviewers) not lower than GS-11 for field examination cases; and Revenue Agents and Tax Technicians (Reviewers) not lower than GS-9 for office examination cases.

**NOTE:**

This authority may also be redelegated by the Director, International, Director, Field Operations, Director, Field Specialists, and Territory Managers; Appeals Area Directors, Deputy Appeals Area Directors and Appeals Team Managers.

4. **Sources of Authority:** 26 CFR 301.7701-9 and 26 CFR 1.1313(a)-4
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 35 (Rev. 14) effective February 22, 1991.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.22 (Effective Date: 10-23-1998) Order Number 39 (Rev. 19)**

**Tours of Duty (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To prescribe the official hours of duty and, when necessitated by operating requirements, 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 and/or Sunday; and to prescribe flexible tours of duty for criminal investigators consisting of five 8-hour days, Monday through Friday in accordance with applicable statutes, executive orders, regulations and policies.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Executive Officer for Service Center Operations; Chief, Customer Service Field Operations; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to the Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds Field Operations; Area Managers in TE/GE; Directors, Submission Processing

Field; Directors, Accounts Management Field and Directors, Compliance Services Field.

3. **Redelegation:** This authority may be redelegated but not lower than to first level supervisors.
4. **Authority:** To establish tours of duty for educational purposes in accordance with applicable statutes, executive orders, regulations and policies.
5. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Executive Officer for Service Center Operations; Chief, Customer Service Field Operations; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to the Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate); Area Managers in TE/GE; Appeals Area Directors; Directors, Submission Processing Field; Directors, Accounts Management Field and Directors, Compliance Services Field.

6. **Redelegation:** This authority may be redelegated but not lower than to Branch Chief or equivalent level. The Commissioner's Chief of Staff, and the Assistant to the Deputy Commissioner may not redelegate this authority.

**NOTE:**

This authority may also be redelegated to Territory Managers.

7. **Source of Authority:** Treasury Order No. 102-01 (as revised).
8. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 39 (Rev. 18), effective April 3, 1991.
9. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.23 (Effective Date: 05-20-1997)**

#### **Order Number 40 (Rev. 6)**

**Credits and Refunds (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** After compliance with all requirements of existing procedures for review, 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.
2. **Delegated to:** Assistant Commissioner (International); District Directors; Chiefs of Appeals offices; and authorized certifying officers in computing and service centers

**NOTE:**

This authority is also delegated to Directors, Accounts Management Field; Directors, Compliance Services Field; Directors, Submission Processing Field; W&I, SB/SE, and LMSB Directors or equivalent; TE/GE Directors; Appeals Area Directors, Deputy Appeals Area Directors; National Taxpayer Advocate; Local Taxpayer Advocates.

3. **Redelegation:** This authority may not be redelegated.



4. **Source of Authority:** 26 CFR 301.6402-1
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 40 (Rev. 5), effective November 10, 1995.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.24 (Effective Date: 09-13-1995) Order Number 42 (Rev. 28)**

#### **Authority to Execute Consents Fixing the Period of Limitations on Assessment or Collection Under Provisions of the 1939, 1954, and 1986 Internal Revenue Codes (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Order 150-10; 26 USC 6229; 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. Associate Chief Counsels and Deputy Associate Chief Counsels (for matters under their respective jurisdictions);
  - B. Assistant Commissioner (International);
  - C. Assistant Commissioner (Employee Plans and Exempt Organizations) but limited to Form 872-C, Consent Fixing Period of Limitation Upon the Assessment of Tax Under Section 4940 of the Internal Revenue Code;
  - D. Regional Counsel;
  - E. Regional Directors of Appeals;
  - F. Service Center Directors;
  - G. Director, Austin Compliance Center;
  - H. Director, Detroit Computing Center; and
  - I. District Directors.

#### **NOTE:**

This authority is also delegated to LMSB Director, International, Directors, Field Operations; SB/SE and W&I Directors of Compliance; TE/GE Directors, Employee Plans, Exempt Organizations, Government Entities, and Customer Account Services; Chief, Criminal Investigation; Directors, Appeals Operating Units; Directors, Accounts Management Field and Directors, Compliance Services Field and Operating Division Counsels.

2. This authority may be redelegated but not below the following levels for each activity:
  - A. Service Centers--Chief, Accounting Branch; Chief, Quality Assurance; Chief, Adjustment/Correspondence; Revenue Officers and Collection Branch managers Grade GS-7 or higher; Collection Tax Examiners GS-7 and above; Chief, Classification function; and personnel assigned to the Examination Support Unit, Grade GS-11 or higher;
  - B. Austin Compliance Center--Underreporter Division-Branch Chiefs; Collection Division-all Branch Chiefs and Chief, Quality Analysis Staff; Examination Division-Chiefs, Examination Branches, Chief, Quality Assurance Staff, Chief, Classification Branch; and personnel assigned to the Windfall Profits Staff, GS-11;
  - C. Detroit Computing Center--Currency Reporting and Compliance Division managers, GS-9 or higher;
  - D. Collection--Revenue Officers; Collection Support function managers Grade GS-7 or higher; Automated Collection Branch managers, Grade GS-7 or higher; and Tax Examiners GS-7 or higher;
  - E. Examination--Reviewers, Grade GS-11 or higher; Group managers (including large case managers); Chiefs, Planning and Special Programs and personnel assigned thereto Grade GS-11 or higher; Returns Classification Specialists and Returns Classification Officers, Grade GS-11;

- F. Criminal Investigation--Chiefs, Criminal Investigation Divisions, except in those districts where the Criminal Investigation Group managers report directly to the District Directors, the authority is limited to the District Director;
- G. Appeals--Appeals/Settlement Officers;
- H. Assistant Commissioner (International)--Representatives at foreign posts; Revenue Agents, Tax Auditors, and Special Agents on foreign assignments; and levels indicated in c, d, and e above;

**NOTE:**

This authority is also delegated to Tax Compliance Officers.

- I. EP/EO--For Form 872-C, Exempt Organizations Division Branch Chiefs, Assistants to the Branch Chiefs, Conferee/Reviewers, and Branch Reviewers;
- J. District Employee Plans and Exempt Organizations--Reviewers, Grade GS-11 or higher; and Group Managers.

**NOTE:**

This authority may also be redelegated to Chief Review and Assistance; personnel assigned to the Examination District Office Support Unit, GS-11 or higher; Document Matching Branch; Customer Service Branch managers; Revenue Officer Reviewers; Customer Service Center Branch Managers; LMSB Team Managers; and CI Special Agents in Charge; PSP Territory Manager; PSP Support Manager; Technical Territory Manager; Technical Support Manager.

- 3. No authority is delegated under this Order to the District Counsel.
- 4. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- 5. Delegation Order No. 42 (Rev. 27), effective October 19, 1994, is superseded.
- 6. Signed: Phil Brand, Chief Compliance Officer

**1.2.2.25 (Effective Date: 04-03-1991)  
Order Number 47 (Rev. 18)**

**Authority to Authorize or Approve Attendance at Meetings at Government Expense (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

- 1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Order 150-10, 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:
  - Chief Counsel
  - Chief Inspector
  - Assistant Commissioners
  - Assistants to the Commissioner
  - Assistant to the Deputy Commissioner
  - Regional Commissioners
  - Regional Counsel
  - Regional Inspectors

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Director,



Customer Account Services; Executive Officer for Service Center Operations; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Operating Division Counsels.

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 functional Assistant Commissioner, Assistant to the Commissioner, the Chief Counsel or Chief Inspector, 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:
  - A. Regional Commissioners to 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;
  - B. Service Center Directors and the Director, Austin Compliance Center **and/or Directors, Customer Service Centers, Directors, Accounts Management Field and Directors Compliance Services Field; and Directors, Submission Processing Field** to authorize or approve attendance of their employees at meetings not national in scope held within the geographical area serviced;
  - C. 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.
  - D. **Officials listed in the note in paragraph 1 to executives within their respective organizations to authorize attendance at meetings not national in scope held within respective area of responsibility or geographic area serviced.**
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, District Directors, Service Center Directors, and Director, Austin Compliance Center at meetings held outside their respective regions. Attendance of district, Austin Compliance Center or service center employees at meetings national in scope requires approval of the functional Assistant Commissioner, or Assistant to the Commissioner in their respective areas of operation.
5. The restrictions (other than on redelegation) set forth in paragraphs 2, 3, and 4, above, do not apply to meetings or conventions held by the **exclusive representative of employees in the bargaining unit or employee groups, organizations, or associations to which 5 CFR Part 251 applies**. Chief Inspector, Assistant Commissioners, the Assistants to the Commissioner, Assistant to the Senior Deputy 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. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 47 (Rev. 17) effective October 4, 1990.
7. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.26 (Effective Date: 04-03-1991) Order Number 48 (Rev. 15)**

#### **Foreign Travel (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority delegated to the Commissioner of Internal Revenue by Treasury Directive 74-07, Department of the Treasury Directives Manual Chapter TD 70, Section 02:
  - A. The officials who may authorize officers and employees performing functions under their general supervision to travel to points outside the United States and its possessions, including travel incident to changes in post of duty include the Assistant Commissioner (International), Deputy Chief Counsel, Associate Chief Counsel (International) and the Deputy Associate Chief Counsel (International).

**NOTE:**

This authority is also delegated to Director, International.

- B. The Assistant Commissioner (International) may authorize officers and employees to travel to points outside the United States and its possessions, except for employees of the officials listed in 1a above. When it is determined that contact with the Assistant Commissioner (International) would be inappropriate for Inspection employees, the Deputy Commissioner shall authorize such travel by Inspection employees.

**NOTE:**

This authority is also delegated to Director, International.

- C. Directors for Buffalo, Detroit and Seattle Districts are authorized to approve travel to certain contiguous districts for Collection, Criminal Investigation and Examination employees under their supervision, with respect to specific activities described in text 422 of IRM 1763, Travel Handbook. Contiguous districts are defined as follows: Buffalo District, for the metropolitan areas of St. Catharines and Hamilton, Ontario; Detroit District, for metropolitan Windsor, Ontario; and Seattle District, for metropolitan Vancouver, British Columbia.
- D. The designated officials in a above are authorized to sign communications to the Director, Passport Office, Department of State, regarding proposed trips to foreign countries. Notification to the Department of State should be made as far in advance as possible.

**NOTE:**

SB/SE Area Directors, LMSB Directors of Field Operations and TE/GE Area Managers, TE/GE Directors of Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds, with responsibility in certain contiguous areas are authorized to approve travel to certain contiguous areas for employees under their supervision with respect to specific activities described in text 622 of IRM 1763.

- 2. The authority delegated may be redelegated only by the officials listed and may not be further redelegated. The authority delegated in c above may not be redelegated.
- 3. The Directors, Offices of Taxpayer Service and Compliance, Tax Administration Advisory Services, and International Programs are authorized to specify rates of per diem for foreign travel in individual cases, upon a determination that rates prescribed by the State Department, Department of Defense, or the General Services Administration are not reasonably commensurate with the detailed individual's subsistence expenses. Such specified rates may not exceed maximum rates established by statute and by higher authority. The authority herein delegated may not be redelegated.

**NOTE:**

This authority is also delegated to Director, International.

- 4. Supervisors are authorized to approve an advance of funds for foreign travel once the foreign travel has been approved by the officials delegated above.
- 5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 48 (Rev. 14) effective January 1, 1991, is superseded.
- 6. Signed: John D. Johnson, Chief Financial Officer

**1.2.2.27 (Effective Date: 10-31-1987)**

**Order Number 50 (Rev. 2)**

**Withholding Compensation Due Personnel (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Fiscal Service Circular No. 871, First Supplement, dated November 12, 1954, there is hereby delegated to the Director, Finance Division, 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.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Executive Officer for Service Center Operations; Director, Customer Account Services; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

2. The authority delegated herein may be redelegated. Delegation Order No. 50 (Rev. 1), effective May 12, 1986, is superseded.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
4. Signed: John L. Wedick, Jr., Deputy Commissioner (Planning and Resources)

### **1.2.2.28 (Effective Date: 09-29-1997)**

#### **Order Number 51 (Rev. 9)**

##### **Proofs of Claim (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To sign proofs of claim and other documents asserting tax obligations (including taxes, penalties and interest) for payment in any proceeding under the Bankruptcy Act or Code and any receivership, corporate dissolution, decedent's estate case or an insolvency proceeding under state or Federal law.
2. **Delegated to:** GS-11 and above **Technical Support** employees, GS-9 and above bankruptcy specialists, GS-8 and above supervisors responsible for proof of claim preparation.

**NOTE:**

This authority is also delegated to Insolvency employees, GS-9 and above.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** 26 CFR § 301.7701-9 and 26 CFR § 301.6871.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes order No. 51 (Rev. 8), effective November 8, 1995.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.29 (Effective Date: 05-12-1986)**

#### **Order Number 56 (Rev. 1)**

##### **Gasoline and Lubricating Oil Bonds (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. 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 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.

**NOTE:**

This authority is also delegated to SB/SE Area Directors; LMSB Director, International; LMSB Director, Natural Resources.

2. The authority herein delegated may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 56, effective December 27, 1957, is superseded.
4. Signed: James I. Owens, Deputy Commissioner

### **1.2.2.30 (Effective Date: 05-22-1997) Order Number 57 (Rev. 9)**

**Notice of Additional Inspection of Books of Account (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To sign the notice to a taxpayer, as required by IRC Section 7605(b), that an additional inspection of the taxpayer's books of account is necessary after the investigation.
2. **Delegated to:** Assistant Commissioner (International); Director, Office of Compliance; Chiefs, Examination and Employee Plans and Exempt Organizations Divisions; and District Directors in districts without an Examination or Compliance Chief.

#### **NOTE:**

This authority is also delegated to Director, International; SB/SE Territory Managers; W&I Territory Managers; TE/GE Directors, Federal/State and Local Governments, Indian Tribal Governments; LMSB Territory Managers; Director, Field Specialist; Director, Tax Exempt Bonds and EP Area Managers, & EO Area Managers.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** IRC 7605(b) and IRC 7851(b)(3).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 57 (Rev. 8), effective February 22, 1991.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance

### **1.2.2.31 (Effective Date: 05-05-1994) Order Number 60 (Rev. 7)[Supplemented and Amended by Delegation Order No. 190][Supplemented by Delegation Order 225]**

**Appeals Functions. Settlement of Cases Docketed in the United States Tax Court (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. With respect to cases docketed in the United States Tax Court, 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. 150-10 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:
  - A. 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 and/or Tax Exempt and Government Entities, if the notice of deficiency, liability or final adverse determination letter was issued by a district director and/or office under the jurisdiction of a Division Commissioner 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.

- B. Appeals will have exclusive jurisdiction to settle in whole or part (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. If Appeals concludes that the case is not susceptible of settlement, Counsel will have jurisdiction over the case.
- C. The **Deputy** Associate Chief Counsel (Domestic) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the Tax Court under Code section 7478. The Associate Chief Counsel (Domestic) and the Associate Chief Counsel (International) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the Tax Court under Code section 6110.

**NOTE:**

In addition, the Deputy Associate Chief Counsel (TE/GE) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the Tax Court under Code section 7478. The Deputy Associate Chief Counsel (Procedure and Administration), Deputy Associate Chief Counsel (Passthroughs and Special Industries), Deputy Associate Chief Counsel (Corporate), Deputy Associate Chief Counsel (Financial Institutions and Products), and the Deputy Associate Chief Counsel (Income Tax and Accounting) will have settlement jurisdiction over cases in his/her jurisdiction for any case docketed in the tax court under Code section 6110.

- 2. The authority of Chief Counsel's delegate to redelegate is contained in Chief Counsel's Order No. 1030.1B, issued July 2, 1978.
- 3. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. Delegation Order No. 60 (Rev. 6), effective May 12, 1986, is superseded.
- 4. Signed: David L. Jordan, Acting Chief Counsel; signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.32 (Effective Date: 01-23-1992)**

**Order Number 66 (Rev. 15)[Supplemented by Delegation Order No. 225 as revised]**

**Authority of Appeals in Protested and Tax Court Cases (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

- 1. 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 Order No. 150-10, is hereby delegated as follows:
  - A. In the National Office: The Associate Chief Counsel (Domestic) and the Associate Chief Counsel (International)
  - B. In each region: The Regional Counsel, Regional Director of Appeals, Chiefs, Assistant Chiefs, and Associate Chiefs of Appeals Offices, Appeals Team Chiefs and Team Managers as to their respective cases

**NOTE:**

This authority is also delegated to Directors, Appeals Operating Units, Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Managers, and Appeals Team Case Leaders.

- 2. The delegates in paragraph 1 above 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 where the taxpayer does not agree with the determination made by the District Director, Service Center Director, **Customer Service Center Director, Accounts Management and Compliance Services Directors** ; Austin Compliance Center, Director, or by the Assistant Commissioner (International), **and/or under the jurisdiction of a Division Commissioner** , and the taxpayer requests consideration by the Regional Director of Appeals **and/or by the Directors, Appeals Operating Units :**



- A. determination of liability for income, excise, employment, estate (including extensions for paying estate tax and determinations whether elections made by estates meet the conditions specified in the Internal Revenue Code) and gift taxes including additions to tax, additional amounts and assessable penalties under Chapter 68 of Subtitle F of the Internal Revenue Code.
  - B. offers-in-compromise, penalty appeals, abatement of interest, administrative costs, attorneys fees, jeopardy levies, 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, **Director, Customer Service Center, Accounts Management and Compliance Services Directors** , Austin Compliance Center Director, or the Assistant Commissioner (International) **and/or under the jurisdiction of a Division Commissioner** ,
  - C. initial or continuing qualification under Subchapter D of Chapter 1 of the Internal Revenue Code and initial or continuing exempt status and foundation classification, except when a National Office has issued a ruling or technical advice on the case with respect to exempt status, foundation classification, or qualification.
3. 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 the National Office has issued a ruling or technical advice on the case with respect to exempt status, or foundation classification, or qualification.
  4. If the Appeals proposed disposition is contrary to the National Office ruling or technical advice on the case with respect to exempt status, foundation classification, or qualification, the Assistant Commissioner (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** ; the **Deputy Associate Chief Counsel (Domestic)**; or the **Deputy Associate Chief Counsel (Passthroughs and Special Industries)** in Code Section 521 cases, will make the final decision.
  5. The delegates in 2 above are also authorized 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 or she acts) in cases under their jurisdiction, but not to set aside any closing agreement.
  6. The authorities delegated to the regional delegates do not include authority to:
    - A. eliminate the fraud penalty in any case in which the penalty has been determined by a district office, service center, **Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field Submission Processing Center** or Austin Compliance Center 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
    - B. act in any case in which a recommendation for criminal prosecution is pending, except with the concurrence of Counsel.
  7. If the coordinating official has not concurred in any case involving an Appeals Coordinated Issue, the Regional Director of Appeals **and/or Director, Appeals Operating Unit** in the region **and/or area** having jurisdiction over the case makes the final determination as to the disposition of the Appeals Coordinated Issue. This paragraph does not apply in the event of a final decision made by the Assistant Commissioner (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** ; the **Deputy Associate Chief Counsel (Domestic)**; or the **Deputy Associate Chief Counsel (Passthroughs and Special Industries)** as referred to in paragraph 2(c) of this Order. This authority may not be redelegated.
  8. In some instances, Counsel may want to designate a case, under Appeals jurisdiction, for litigation that contains an industry-wide issue. Generally, the designation for litigation will not preclude the settlement of either other cases involving the issue, or the nonindustry-wide issues in a designated case. A determination that a case is selected for litigation will be made by the Deputy Associate Chief Counsel (Domestic Field Service), or the Deputy Associate Chief Counsel (International), or **Operating Division Counsel (Tax Exempt and Government Entities)**, with the concurrence of the Deputy Associate Chief Counsel having jurisdiction of the industry-wide issue or issues presented by the **Operating Division Counsel (LMSB, SB/SE)**. In addition, irrespective of the Counsel Office making the determination, such determination shall be made with the concurrence of the National Director of Appeals **and/or Chief, Appeals** in nondocketed cases or after consultation with the National Director of Appeals **and/or Chief,**

**Appeals** in docketed cases. The Regional Director of Appeals and/or Director, Appeals Operating Unit having jurisdiction over the case will be notified about the designation for litigation.

9. In any case not docketed in the Tax Court in which a notice of deficiency was issued by a District Director, the Assistant Commissioner (International), a Service Center Director, **Customer Service Director; Submission Processing Director, Accounts Management and Compliance Services Directors** ; or by the Austin Compliance Center Director, the Regional Director of Appeals and/or Director, **Appeals Operating Unit** may relinquish the requested jurisdiction by waiver to that official. No such waiver shall be made in any case in which:
  - A. criminal prosecution has been recommended and not finally disposed of; or
  - B. the determination in the notice of deficiency includes the fraud penalty.
10. Notwithstanding any such waiver, upon filing of a petition with the Tax Court, jurisdiction shall revert in the Regional Director of Appeals and/or Director, **Appeals Operating Unit** .
11. The authority to make and subscribe to a return under Code Section 6020 is delegated to Appeals Officers and Settlement Officers.
12. The Regional Director of Appeals and/or Director, **Appeals Operating Unit** may redelegate to Appeals Officers and Settlement Officers the authority to settle appeals of assessed penalties. No other authorities delegated in this Order may be redelegated.
13. 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, Assistant Chiefs, and Associate Chiefs of Appeals Offices, and Appeals Team Chiefs and Team Managers as to their respective cases, are authorized to perform those functions delegated in that Order. The authorities contained in this Order are intended to supplement the authorities contained in Delegation Order No. 60 (as revised).

**NOTE:**

This authority is also delegated to: Directors, Appeals Operating Units; Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Managers and Appeals Team Case Leaders.

14. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Commissioner's Delegation Order No. 66 (Rev. 14) and Chief Counsel Directives Manual (30)330:(2) which became effective February 22, 1991.
15. Signed: David G. Blattner, Chief Operations Officer

**1.2.2.33 (Effective Date: 11-13-1997)  
Order Number 67 (Rev. 24)**

**Signing the Commissioner's Name or on the Commissioner's Behalf**

1. **Authority:** To sign the name of, or on behalf of Charles O. Rossotti, Commissioner of Internal Revenue.
2. **Delegated to:** Persons with existing authority to sign the name of, or on behalf of, Michael P. Dolan, Acting Commissioner of Internal Revenue.
3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Order 150-10.
5. This order is effective 11:00 a.m., November 13, 1997, and supersedes Delegation Order 67 (Rev. 23), effective May 26, 1997.
6. Signed: Charles O. Rossotti, Commissioner

**1.2.2.34 (Effective Date: 03-24-1999)  
Order Number 68 (Rev. 7)**

**Allowances and Differentials to Employees Serving in Foreign Areas (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To authorize allowances and differentials to IRS employees, including employees on Tax Administration Advisory Services (TAAS) assignments, stationed in foreign areas.

2. **Delegated to:** National Director for Systems and Accounting Standards, upon recommendation of the Assistant Commissioner (International) **and/or Director, International.**
3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Directive 74-07, Title II P.L. 86-707.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 68 (Rev. 6), effective May 24, 1994.
6. Signed: Donna H. Cunninghame, Chief Financial Officer

### **1.2.2.35 (Effective Date: 10-04-1990) Order Number 69 (Rev. 7)**

#### **Designating Employees Who May Certify That Commercial Long-Distance Calls Were Necessary in the Interest of the Government (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority delegated to the Commissioner of Internal Revenue by Treasury Directive 86-04, 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:
  - Chief Inspector
  - Assistant Commissioner (International)
  - Associate Chief Counsel (Finance and Management)
  - Director, Facilities and Information Management Support Division
  - Regional Commissioners
  - Regional Inspectors
  - Regional Counsel
  - District Directors
  - Service Center Directors
  - Director, Austin Compliance Center
  - Director, Martinsburg Computing Center
  - Detroit Computing Center

#### **NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to Division Commissioner, Chiefs, and National Taxpayer Advocate); Directors, Accounts Management Field, Directors, Compliance Services Field; Directors, Submission Processing Field; Operating Division Counsels; and Director, Facilities Management in Agency-Wide Shared Services.

2. 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.
3. The authority to designate certifying officers and employees delegated herein may not be redelegated.
4. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 69 (Rev. 6) effective October 31, 1987.
5. Signed: John D. Johnson, Deputy Commissioner (Planning and Resources)/Chief Financial Officer



### **1.2.2.36 (Effective Date: 05-25-1988)**

#### **Order Number 74 (Rev. 5)**

**Travel of Personnel Detailed to the Internal Revenue Service (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. 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 Federal 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
  - National Computer Center
  - Chief Counsel
  - Regional Commissioners
  - Regional Inspectors
  - Regional Counsel
  - District Directors

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Directors/Area Advocates (reporting to Division Commissioner, Chiefs, and National Taxpayer Advocate); Directors, Accounts Management Field, Directors, Compliance Services Field; Directors, Submission Processing Field; and Operating Division Counsels.

2. In addition to the above authority, the Director, Finance Division 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 Directors, Offices of Taxpayer Service and Compliance, Tax Administration Advisory Services, and International Programs are also authorized to prescribe per diem rates for individuals travelling outside the continental United States.

#### **NOTE:**

This authority is also delegated to Director for Systems and Accounting Standards and Director, International.

3. The authority delegated herein may not be redelegated.
4. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 74 (Rev. 4), effective March 21, 1982, is superseded.
5. Signed: Sylvia H. Wren, Acting Deputy Commissioner (Planning and Resources)

### **1.2.2.37 (Effective Date: 01-20-1995)**

#### **Order Number 76 (Rev. 4)**

**Signing Reports on Budget Status Required by Office of Management and Budget Circular No. A-34 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue, under regulations contained in Treasury Department Accounting Policy Circular No. 3, authority is hereby delegated to the National Director for Budget, to sign reports on budget status required by Office of Management and Budget Circular No. A-34.

**NOTE:**

This authority is also delegated to Director, Strategic Planning and Budget.

2. This authority may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order 76 (Rev. 3), effective July 20, 1994, is superseded.
4. Signed: C. Morgan Kinghorn, Chief Financial Officer

### **1.2.2.38 (Effective Date: 05-17-1996)**

#### **Order Number 77 (Rev. 28)**

**Authority to Issue or Execute Agreement to Rescind Notices of Deficiency (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To sign and send to the taxpayer by registered or certified mail, any notice of deficiency and to sign a written form or document rescinding any notice of deficiency.
2. **Delegated to:** Chiefs, Appeals Offices, Appeals Team Chiefs (as to their respective cases), Directors, Computing Centers, Directors, Accounts Management Field, Directors, Compliance Services Field and Directors, Submission Processing Field, Assistant Commissioner (International), Chiefs, Employee Plans and Exempt Organizations Divisions, Chiefs, Collection Divisions and Chiefs, Examination Divisions.

**NOTE:**

This authority is also delegated to Appeals Area Directors, Deputy Appeals Area Directors, or Appeals Team Case Leaders (as to their respective cases); TE/GE Directors, EP, EO and GE, TE/GE Area Managers; GE Field Examinations Managers; GE Field Operations Managers; SB/SE Territory and Support Managers; W&I Territory Managers; LMSB Territory Managers.

3. **Redelegation:** This authority may be redelegated by all the above listed officials, except the Appeals Team Case Leaders, directly to selected individuals within the area of their jurisdiction. This authority may not be further redelegated.
4. **Sources of Authority:** Authority granted to the Commissioner of Internal Revenue, District Directors, and Service Center Directors by 26 CFR 301.7701-9; 26 CFR 301.6212-1; 26 CFR 301.6861-1 26 U.S.C. 6212; 26 U.S.C. 6212(d); Treasury Order 150-10 and section 1562 of the Tax Reform Act of 1986.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 77 (Rev. 27), effective October 15, 1992.
6. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.39 (Effective Date: 10-16-1992)**

#### **Order Number 81 (Rev. 17)**

**Delegation of Authority in Various Personnel Matters (Updated 05/31/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in the Commissioner of Internal Revenue by Treasury Order 102-01 (as revised); Chapters 451, 540 and 550.6 of the Treasury Human Resources Directorate Manual; and 5 U.S.C. 3321, 7502 and 7512 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, 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 within-grade step increases for acceptable level of competence and within-grade step increases for high quality performance; to approve Performance Management Recognition System Cash Awards for covered employees; and to classify General Schedule and Federal Wage System positions is hereby delegated as indicated in **Exhibit 1.2.2-1** .

2. The Chief Counsel is also delegated the authorities cited above with authority to redelegate.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 81 (Rev. 16), effective April 3, 1991.
4. Signed: Philip Brand, Chief Financial Officer

### **1.2.2.40 (Effective Date: 02-22-1991) Order Number 89 (Rev. 9)**

#### **Administrative Control of Documents and Material (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in the Commissioner of Internal Revenue by Treasury Directive 71-02, for the administrative control of information necessarily restricted for official purposes is hereby delegated as follows: The Deputy Commissioner; Deputy Chief Inspector; **Deputy Associates Chief Counsel**; Deputy Assistant Commissioners; Deputy Chief Information Officers; Assistants to the Commissioner; Assistant to the Deputy Commissioner; National Office Assistant Division Directors; Regional Inspectors; Regional Directors of Appeals; Assistant Regional Commissioners; District Directors; Service Center Directors; Director, Austin Compliance Center; Director, Detroit Computing Center; and Director, Martinsburg Computing 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.

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors reporting directly to Assistant Deputy Commissioners, Division Commissioners and Chiefs; Directors, Accounts Management Field, Directors, Compliance Services Field and Directors, Submission Processing Field; and Directors, Appeals Operating Units.

2. 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.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 89 (Rev. 8), effective October 4, 1990, is superseded.
4. Signed: David G. Blattner, Chief Operations Officer

### **1.2.2.41 (Effective Date: 06-13-1994) Order Number 90 (Rev. 3)**

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

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Accounting Policy Circular No. 12, dated March 19, 1963, authority is hereby delegated to the Chief

Financial Officer to approve Standard Form 1151, Nonexpenditure Transfer Authorization, for non-expenditure transfers from appropriated funds of the Internal Revenue Service.

2. This authority may not be redelegated.
3. Delegation Order No. 90 (Rev. 2), effective August 18, 1992, is superseded.
4. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.42 (Effective Date: 01-15-1997)**

#### **Order Number 91 (Rev. 3)**

**Reimbursable Technical Tax Administration Assistance Agreements (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To develop and enter into advance-of-funds or reimbursable technical tax administration assistance agreements with the following:
  - A. Agency for International Development (AID), pursuant to the General Agreement dated February 14, 1966, between AID and the Department of Treasury.
  - B. Friendly foreign governments and international organizations, pursuant to Section 607 of the Foreign Assistance Act of 1961 (22 U.S.C. 2357).
  - C. American Institute in Taiwan, pursuant to the Taiwan Relations Act (P.L. 96-8, 4/10/79) and Section 607 of the Foreign Assistance Act of 1961 (22 U.S.C. 2357).
  - D. Other Federal Agencies pursuant to 31 U.S.C. 1535.
2. **Delegated to:** Assistant Commissioner (International)

#### **NOTE:**

This authority is also delegated to LMSB Director, International.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Order No. 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 91 (Rev. 2), effective July 10, 1991.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.43 (Effective Date: 01-20-1998)**

#### **Order Number 92 (Rev. 13)**

**Procurement of Training Using Standard Form (SF)-182, Request, Authorization, Agreement and Certification of Training (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve, on line 26a of SF-182 and in accordance with training guidelines, selection of employees/managers to attend outservice (i.e. non-IRS) training (Including meetings, conferences, seminars, and symposia) designed to lead to improved public service, dollar savings, increased employee skills and efficiency, employee retention, uniform administration of training consistent with Service mission, and fair and equitable treatment of employees.
2. If training meets the criteria of being non-government training exceeding 80 hours (or such other designated period, 80 hours or less, as prescribed by the agency), the attendee must sign on line 32 of SF-182.
3. **Delegated to:** Immediate supervisor.
4. **Authority:** To approve, on line 27a of SF-182 and in accordance with training guidelines, selection of employees/managers to attend outservice (i.e. non-IRS) training.
5. **Delegated to:** Second level supervisor.
6. **Authority:** To certify, on line 28a of SF-182, training meets the guidelines in Policy and Procedures Memorandum No. 70.3, IRS Office of Procurement Policy, which provides information on when the SF-182 should be used to obtain training services versus using a purchase order or contract.
7. **Delegated to:** local training officer.

8. **Authority:** To obligate funds and certify payment, on line 29a of SF-182, for employees/managers selected to attend outservice training.
9. **Delegated to:** Plan Managers.

**NOTE:**

This authority is also delegated to Education Branch Chiefs.

10. **Authority:** After receipt of the course evaluation, to certify on line 30a of SF-182, completion of training.
11. **Delegated to:** training official or manager.
12. **Source(s) of Authority:** Part 410 OF Title 5, Code OF Federal Regulations, OPM Training Policy Handbook: Authorities and Guidelines, Policy and Procedures Memorandum No 70.3, IRS Office of Procurement Policy.
13. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 92 (Rev. 12), Effective May 2, 1991.
14. Signed: David A. Mader, Chief Management and Administration

### **1.2.2.44 (Effective Date: 01-08-1997)**

#### **Order Number 93 (Rev. 10)**

**Aggregations (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To 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.
2. **Authority:** To consent, in the case of oil and gas wells where an invalid aggregation has been formed under IRC section 614(b), to the taxpayer's request for treatment of all properties included in the aggregation, which fall within a single operating unit, under section 614(d) rather than section 614(b) of the 1954 Code. This authority applies only to taxable years subject to the 1954 Code beginning before January 1, 1964.
3. **Delegated to:** Assistant Chief Counsel (Passthroughs and Special Industries), Regional Counsel, Associate and Assistant Chiefs of Appeals Offices, Appeals Team Chiefs and Team Managers as to their respective cases and Examination Division Chiefs in districts.

**NOTE:**

This authority is also delegated to Deputy Associate Chief Counsel (Passthroughs and Special Industries), Operating Division Counsels; Appeals Area Directors, Appeals Deputy Area Directors, Appeals Team Managers, Appeals Team Case Leaders; and LMSB Director, National Resources.

4. **Redelegation:** The above authorities may not be redelegated.
5. **Sources of Authority:** 26 CFR 1.614-2(d)(5) and 26 CFR 1.614-3(f)(8)
6. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 93 (Rev. 9), effective February 22, 1991.
7. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.45 (Effective Date: 04-03-1991)**

#### **Order Number 95 (Rev. 14)**

**Authority to Authorize or Approve Travel, Travel Advances, Transportation Services and to Approve Travel Vouchers (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in the Commissioner of Internal Revenue by Treasury Directive 74-07 is hereby delegated to the officials designated below (except as provided in paragraph 11 below), to direct official travel and administratively approve vouchers claiming reimbursement therefor when performed under the



General Travel Order by personnel under their supervision and control, and to authorize related advances: Chief Counsel, Deputy Chief Counsel, Associates Chief Counsel, National Director of Appeals, Chief Operations Officer, Chief Financial Officer, Chief Inspector, Chief Information Officer, Assistants to the Commissioner, Assistant to the Deputy Commissioner, Assistant Commissioners, Division Directors (or equivalent level position), Director, Martinsburg Computing Center, Director, Detroit Computing Center, Regional Commissioners, Regional Counsel, Regional Directors of Appeals, Assistant Regional Commissioners, Regional Inspectors, District Directors, Service Center Directors, Director, Austin Compliance Center

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Director Appeals Operating Units; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Accounts Management Field, Directors, Compliance Services Field, Directors, Submission Processing Field; and Operating Division Counsels.

2. 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.
3. The officials listed in item 1 above may authorize their own travel advances and direct their own travel. This authority may not be redelegated (except that the Regional Commissioners may redelegate the authority to the Regional Equal Employment Opportunity Officers and the Regional Problem Resolution Officers). With the exception of the Chief Counsel, the officials in item 1 may not approve their own travel voucher. The officials in the next higher level position will approve the travel vouchers.
4. The officers named in item 1 above may authorize or approve the use of first-class air accommodations by themselves (except Director, Finance Division 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. This authority may not be redelegated.
5. 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.
6. This authority may be redelegated as follows:
  - A. Assistant Commissioners may redelegate, but not lower than to Division Directors (or equivalent level position).
  - B. Regional Commissioners may redelegate, but not lower than to Branch Chiefs in the Regional Office and Division Chiefs in District Offices, Service Centers, and Austin Compliance Center. In districts where there are no division chiefs, this authority may not be redelegated below the District Director.
  - C. Regional Inspectors may redelegate, but not lower than to Assistant Regional Inspectors.
7. 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 Director, Finance Division, 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. This authority may not be redelegated.
8. The officers named in item 1 above may authorize or approve the use of non-contract air carriers, by themselves (except Director, Finance Division, 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 non-contract air carriers may not be redelegated.
9. The officers named in item 1 above may authorize or approve the use of non-contract air travel, by themselves (except Director, Finance Division, 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 in districts without division chiefs 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.
10. Notwithstanding the above, the Chief Counsel may redelegate to a level not lower than Assistants Chief Counsel or Chief Counsel Office Directors in the National Office or District Counsel **and/or Operating Division Counsel** or Chiefs of Appeals **and/or Appeals Area Directors or Deputy Appeals Area Director** in the field any of the authority contained within this Delegation Order.
11. 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 following officials: Chief Counsel, Deputy Chief Counsel, Chief Operations Officer, Chief Financial Officer, Chief Inspector, Chief Information Officer, Assistants to the Commissioner, Assistant to the Deputy Commissioner, Assistant Commissioners, Regional Commissioners, Regional Inspectors, Regional Counsel.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors, Submission Processing Field; Directors, Accounts Management Field and Directors, Compliance Services Field; Operating Division Counsels.

- 12. This authority may not be redelegated.
- 13. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 95 (Rev. 13), effective December 21, 1989, is superseded.
- 14. Signed: John D. Johnson, Chief Financial Officer

**1.2.2.46 (Effective Date: 12-02-1996)  
Order Number 96 (Rev. 13)**

**Application of Rulings without Retroactive Effect (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

- 1. **Authority:** To prescribe the extent, if any, to which any ruling relating to the internal revenue laws shall be applied without retroactive effect.
- 2. **Delegated to:** The Associate Chief Counsels and the Deputy Associate Chief Counsels for matters under their respective jurisdiction and the Assistant Commissioner (Employee Plans and Exempt Organizations) for matters under his or her jurisdiction.

**NOTE:**

This authority is also delegated to TE/GE Division Commissioner.

- 3. **Redelegation:** This authority may not be redelegated.

4. **Source of Authority:** 26 CFR 301.7805-1(b)
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 96 (Rev. 12), effective May 19, 1995.
6. Signed: John Dalrymple for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.47 (Effective Date: 08-18-1997)**

### **Order Number 97 (Rev. 34)[Supplemented by Delegation Orders No. 236, 245, 247 and 248]**

#### **Closing Agreements Concerning Internal Revenue Tax Liability (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** 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 or 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. This does not include the authority to set aside any closing agreement.
2. **Delegated to:** Chief Counsel in cases under his/her jurisdiction.
3. **Redelegation:** This authority may be redelegated no lower than Deputy Associate Chief Counsels for cases under their respective jurisdictions and to Assistant Chief Counsels for cases under their respective jurisdictions that do not involve precedent issues.
4. **Authority:** 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 or she acts) for a taxable period or periods ended prior to the date of agreement and related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.
5. **Delegated to:** Associate Chief Counsels and Assistant Commissioners (Examination) and (international) for matters under their respective jurisdictions.

#### **NOTE:**

This authority is also delegated to TE/GE Directors, Employee Plans, Exempt Organizations, and Government Entities; W&I Director, Compliance and SB/SE Director, Compliance; and LMSB Directors, Field Operations; Director, International.

6. **Redelegation:** The authority delegated to Associate Chief Counsels may be redelegated, by Deputy Chief Counsel, to Deputy Associate Chief Counsels. The authority delegated to Assistant Commissioners (Examination) and (International) may be redelegated, respectively, to Deputy Assistant Commissioners (Examination) and (International).
7. **Authority:** 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 or she acts) with respect to the performance of his or her functions as the competent authority under the tax conventions of the United States. This does not include the authority to set aside any closing agreement.
8. **Delegated to:** Assistant Commissioner (International).

#### **NOTE:**

This authority is also delegated to Director, International.

9. **Redelegation:** This authority may be redelegated to Deputy Assistant Commissioner (International).

#### **NOTE:**

This authority may also be redelegated to Deputy Director, International.

10. **Authority:** 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 or she acts). This does not include the authority to set aside any closing agreement.



11. **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations) in cases under his or her jurisdiction.

**NOTE:**

This authority is also delegated to Tax Exempt/Government Entities Division Commissioner.

12. **Redelegation:** This authority may be redelegated to special assistants and division directors reporting directly to the assistant commissioner.

**NOTE:**

This authority may also be redelegated to Directors, Employee Plans; Exempt Organizations; Government Entities; and Senior Technical Advisors who report directly to the TE/GE Division Commissioner.

13. **Authority:** 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 or she acts), for a taxable period or periods ended prior to the date of the agreement and related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.
14. **Delegated to:** In cases under their jurisdiction (but excluding cases docketed before the United States Tax Court), Assistant Commissioner (International); regional commissioners; regional counsel; regional chief compliance officers; service center directors; district directors; regional directors of appeals; assistant regional directors of appeals; chiefs and associate chiefs of appeals offices; and appeals team chiefs with respect to their team cases.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Director, International; Operating Division Counsels; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Appeals Operating Units; Area Directors, W&I, SB/SE, LMSB, Field Operations Directors; Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Managers, and Team Case Leaders; EP and EO Area Managers; Managers, EP and EO, Examination program and Review; Managers, EP and EO Determination, Quality Assurance; Manager, EP voluntary Compliance and Group Managers, EP Voluntary Compliance, Managers, Federal, State and Local Governments, Indian Tribal Governments, Tax Exempt Bonds, Outreach Planning and Review.

15. **Redelegation:** Service center directors may redelegate this authority no lower than Chief, Examination Support Unit, with respect to agreements concerning the administrative disposition of certain tax shelter cases, and no lower than Chief, Windfall Profit Tax Staff, Austin Service 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.

**NOTE:**

This authority may be redelegated by Directors, Accounts Management Field and Directors, Compliance Services Field to Examination Branch Chiefs or their equivalent.

16. The Assistant Commissioner (International) and district directors may redelegate this authority no lower than Chief, Quality Review Staff/Section with respect to all matters, and not below 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 trust fund recovery penalty assessment under IRC 6672.

**NOTE:**

Division Commissioners may redelegate no lower than Technical Support Managers, and SB/SE Territory Managers responsible for collection matters.

17. **Authority:** 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 or she acts), but only in respect to related specific items affecting other taxable periods. This does not include the authority to set aside any closing agreement.
18. **Delegated to:** Associate Chief Counsels; Assistant Commissioners (Employee Plans and Exempt Organizations) and (International); regional commissioners; regional counsel; regional directors of appeals; assistant regional directors of appeals; chiefs and associate chiefs of appeals offices; and appeals team chiefs with respect to their team cases.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Operating Division Counsels; Director, International; Directors, Appeals Operating Units; Appeals Area Directors, Deputy Area Directors, Appeals Team Managers and Appeals Team Case Leaders.

19. **Redelegation:** This authority may not be redelegated.
20. **Authority:** In cases under the jurisdiction of the Assistant Commissioner (International) and/or Director, **International**, 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), and to provide for the mitigation of economic double taxation under section 3 of Revenue Procedure 64-54, 1964-2 C.B. 1008, under Revenue Procedure 72-22, 1972-1 C.B. 747, and under Revenue Procedure 69-13, 1969-1 C.B. 402, and to enter into and approve a written agreement providing the treatment available under Revenue Procedure 65-17, 1965-1 C.B. 833. This does not include the authority to set aside any closing agreement.
21. **Delegated to:** Assistant Commissioner (International)

**NOTE:**

This authority may also be redelegated to the Deputy Director, International.

22. **Redelegation:** This authority may not be redelegated.
23. **Sources of Authority:** 26 CFR 301.7121-1(a); Treasury Order No. 150-07; Treasury Order No. 150-09; and Treasury Order No. 150-17, subject to the transfer of authority covered in Treasury Order No. 120-01, as modified by Treasury Order No. 150-27, as revised.
24. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation order No. 97 (Rev. 33), which was effective March 15, 1996.
25. Signed: Michael P. Dolan, Deputy Commissioner

## **1.2.2.48 (Effective Date: 04-03-1991) Order Number 100 (Rev. 11)**

### **Furnishing Special Statistical Studies, Compilations, Return and Return Information, Training, and Training Aids (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

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 Order 150-10, is hereby redelegated to the Assistant Commissioner (Returns 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 Processing) is authorized to provide special statistical studies and compilations involving return information (as defined in 26 USC 6103(b)(2)). 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.

#### **NOTE:**

This authority is also delegated to the Director, Statistics of Income, Chief, Criminal Investigation and Chief, Appeals.

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 Order 150-10, is hereby redelegated to the Chief Inspector and all Assistant Commissioners. Upon written request by any person and agreement by such person to pay the cost of work to be performed, the Chief Inspector or 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 paragraph 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 functional area.

#### **NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; equivalent-level Director of Strategy, Research and Program Planning; or equivalent position under the jurisdiction of the Division Commissioner.

3. This authority may not be redelegated below the level of Division Director or equivalent level position.
4. The authority delegated to the Commissioner of Internal Revenue by 26 CFR 301.7516-1 is hereby redelegated to the Assistant Commissioner (International); Chief Inspector; Regional Commissioners; District, Service Center and Austin Compliance Center Directors; and/or, Directors, Detroit and Martinsburg Computing Centers, within their 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 Service and to authorize that they be supplied with texts and other training aids.

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners, Division and Deputy Division Commissioners; Chiefs; Deputy Chiefs; Directors reporting to Assistant Deputy Commissioners, Division Commissioners and Chiefs; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Field; Directors,

Computing Centers; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Area Advocates.

5. 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).

**NOTE:**

This authority is also redelegated to Director, International.

6. The Chief Inspector or the Assistant Commissioner having functional responsibility over the resources to be utilized in filling such requests 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.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Chiefs; Deputy Chiefs; Directors reporting to Chiefs and Assistant Deputy Commissioners, Division Commissioners; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and Area Advocates.

7. This authority may not be redelegated.
8. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Order No. 150-10, there is hereby delegated to the Assistant Commissioner (Employee Plans and Exempt Organizations)and/or **TE/GE Division Commissioner** the authority to enter into interagency agreements with federal and state agencies. This authority only applies to agreements that are necessary to promote more effective coordination and exchange of information on employee plans and exempt organizations described in section 501(a) of the Internal Revenue Code and political organizations described in section 527 of the Internal Revenue Code. Any agreement entered into under this paragraph (4) must comply with the requirements of Code section 6103 and the regulations thereunder. To the extent that an interagency agreement under this paragraph is issued under the authority of the Economy Act (31 U.S.C. 1535), such agreement may only be executed after a Determination and Findings is authorized by the Assistant Commissioner (Human Resources and Support)and/or **Chief, Management and Finance** . This authority may not be further redelegated.
9. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 100 (Rev. 10), effective April 4, 1990, is superseded.
10. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.49 (Effective Date: 10-04-1990)**

#### **Order Number 102 (Rev. 9)**

**Delegation of Authority in Labor-Management Relations Matters (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority delegated to the Commissioner of Internal Revenue in Chapter 711, Treasury Personnel Management Manual, to administer the Labor-Management Relations Program is hereby delegated as follows. The Director, **Strategic Human Resources** , is authorized to:
  - A. Act as the Service's representative in dealing with the national headquarters of unions;
  - B. Negotiate and execute agreements affecting more than one appointing office and agreements covering any amendments, corrections, alterations, substitutions and/or changes thereto;
  - C. 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;

- D. 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;
  - E. 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;
  - F. 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
  - G. Issue interpretations of national agreements.
2. Regional Commissioners (regarding Regional Office employees); Assistant Commissioner (International); District Directors; Service Center Directors; the Director, Austin Compliance Center; the Director, Detroit Computing Center; the Director, National Office Resources Management Division; and the Director, Martinsburg Computing Center, are authorized to:
- A. Negotiate basic agreements after prior consultation with the Director, Human Resources Division, **and/or Director, Strategic Human Resources** or his/her designee;
  - B. Negotiate local supplemental agreements subject to the terms of any controlling master agreement; and
  - C. Consult, as appropriate, regarding local issues affecting only the immediate appointing office.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners, Deputy Division Commissioners, Chiefs, Deputy Chiefs, National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors reporting directly to Assistant Deputy Commissioners, Division Commissioners; Area Directors, LMSB Directors, Field Operations, TE/GE Area Managers; Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

3. 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 **and/or Director, Strategic Human Resources** ) or a national grievance, shall be submitted to binding arbitration.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners, Deputy Division Commissioners, Chiefs, Deputy Chiefs, National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors, Accounts Management Field, Directors, Compliance Services Field and Directors, Submission Processing Field.

- 4. Any or all of the authorities delegated in paragraph 1 may be redelegated by the Director, Human Resources Division **and/or Director, Strategic Human Resources** .
- 5. The authority delegated in paragraph 2 may be redelegated by the officials listed therein to their Personnel Officer **and/or their Director, Human Resources (or equivalent position)** but may not be further redelegated. In districts not having a personnel officer, the District Director may also redelegate this authority to an appropriate management official not below the group manager level.
- 6. The authority delegated in paragraph 3 may be redelegated by Regional Commissioners to Assistant Regional Commissioners (Resources Management).

7. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 102 (Rev. 8) effective January 28, 1987, is hereby superseded.
8. Signed: John D. Johnson, Deputy Commissioner (Planning and Resources)/Chief Financial Officer

### **1.2.2.50 (Effective Date: 10-04-1990) Order Number 103 (Rev. 10)**

#### **Premium Pay for Administratively Uncontrollable Overtime (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority delegated to the Commissioner of Internal Revenue in Chapter 550, Treasury Personnel Management Manual, to approve premium pay authorizations is hereby delegated as outlined in the following paragraphs.
2. The Director, Human Resources Division and/or Director, Strategic Human Resources, is authorized to prescribe eligibility requirements for the payment of premium pay, and to resolve questions of application. This authority may not be redelegated.
3. 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:
  - Chief Inspector
  - Assistant Commissioner (Criminal Investigation)
  - Assistant Commissioner (International)
  - Regional Commissioners
  - Assistant Regional Commissioners (Criminal Investigation)
  - Regional Inspectors
  - District Directors
  - Service Center Directors
  - Director, Austin Compliance Center

#### **NOTE:**

This authority is also delegated to the Chief, Criminal Investigation.

4. The authority delegated in paragraph 3 above may be redelegated to officials not below the Branch Chief level and/or Special Agents in Charge.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 103 (Rev. 9), effective January 28, 1987, is superseded.
6. Signed: John D. Johnson, Deputy Commissioner (Planning and Resources)/Chief Financial Officer

### **1.2.2.51 (Effective Date: 10-23-1998) Order Number 104 (Rev. 14)**

#### **Absence and Charges to Leave (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve leave (including approval of the correction of administrative errors and determination that a period of sickness or injury interfered with the use of scheduled annual leave), charge absence without leave for unauthorized absences, and 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.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.

#### **NOTE:**



This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors reporting to Assistant Deputy Commissioners, Division Commissioners and Chiefs; Area Advocates; Directors, Accounts Management Field, Directors, Compliance Services Field, and Directors, Submission Processing Field.

3. **Redelegation:** This authority may be redelegated only to employees in supervisory positions.
4. **Source of Authority:** Treasury Order Number 102-01 (as revised).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 104 (Rev. 14), effective April 3, 1991.
6. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.52 (Effective Date: 04-03-1991) Order Number 105 (Rev. 10)**

**Authorization to Engage in Outside Employment, Business, and Other Activities (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority granted to the Commissioner of Internal Revenue by Chapters 250 and 735 of the Treasury Personnel Management Manual, 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 6:
  - Chief Counsel
  - Chief Inspector
  - Chief Operations Officer
  - Chief Financial Officer
  - Chief Information Officer
  - Assistant Commissioners
  - Assistants to the Commissioner
  - Assistant to the Deputy Commissioner
  - Regional Commissioner
  - District Directors
  - Service Center Directors
  - Director, Austin Compliance Center

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

2. 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 (or equivalent) in district, and service center and compliance center offices, and Assistant Regional Inspectors.

**NOTE:**

This authority may also be redelegated to the equivalent under Division Commissioners, Chiefs and National Taxpayer Advocate.

3. 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 6, to engage in outside employment, business, and other activities:
  - Chief Counsel
  - Chief Inspector
  - Chief Operations Officer
  - Chief Financial Officer
  - Chief Information Officer
  - Assistant Commissioners
  - Assistants to the Commissioner
  - Assistant to the Deputy Commissioner
  - Regional Commissioner
  - District Directors
  - Service Center Directors
  - Director, Austin Compliance Center

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Submission Processing Field, Directors, Accounts Management Field and Directors, Compliance Services Field.

4. This authority may be redelegated but not lower than to Assistant Regional Inspectors and to Branch Chiefs or their equivalent in the National Office, regions, districts, service centers and the Austin Compliance Center.

**NOTE:**

This authority may also be redelegated to the equivalent under Assistant Deputy Commissioners, Division Commissioners; Chiefs; and the National Taxpayer Advocate.

5. 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 3, above, but not lower than to Chiefs, Appeals Offices in the regions and to Branch Chiefs (or equivalent) in the National Office.
6. 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.
7. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 105 (Rev. 9), effective October 4, 1990, is hereby superseded.
8. Signed: John D. Johnson, Chief Financial Officer



### **1.2.2.53 (Effective Date: 10-25-1996) Order Number 106 (Rev. 16)**

**Delegation of Procurement Authority (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To enter into, make determinations and decisions, and take other actions with respect to purchases, contracts, leases, and other contractual procurement transactions; designate persons qualified in procurement matters as contracting officers; establish clear lines of contracting authority; maintain high qualification standards for procurement personnel; and perform all other delegated functions in Treasury Directive (TD) 12-11.
2. **Delegated to:** Assistant Commissioner (Procurement).

**NOTE:**

This authority is also delegated to Director, Procurement in Agency-Wide Shared Services.

3. **Redelegation:** This authority may be redelegated by the Assistant Commissioner (Procurement) and/or Director, Procurement, as deemed necessary, to officers and employees of the IRS, except that the authority of TD 12-11, paragraphs 1.a.(2) and 1.a.(3) may be delegated only to personnel meeting the requisite qualification standards to serve as Contracting Officers for the United States for the type and complexity of procurement actions specified.
4. **Source of Authority:** Treasury Directive 12-11, effective October 31, 1995.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 106 (Rev. 15), effective May 7, 1991.
6. Signed: Margaret M. Richardson, Commissioner

### **1.2.2.54 (Effective Date: 02-22-1991) Order Number 107 (Rev. 8)**

**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 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

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:
  - Chief Counsel
  - Regional Counsel
  - District Directors
  - Associate Chiefs, Appeals Offices
  - Assistant District Directors
  - Chiefs of District Examination Divisions
  - Director, Office of Compliance, Assistant Commissioner (International)

**NOTE:**

This authority is also delegated to: Operating Division Counsels; LMSB Directors of Field Operations, Field Specialists, and International, Territory Managers and Manager, International Programs; TE/GE Directors, Employee Plans, Exempt Organizations, Government Entities, and Customer Account Services; Appeals Team Managers.

2. In districts this authority may be redelegated only by District Directors, who may redelegate to the Chief of Review Staff. If there is no Chief of Review Staff, District Directors may redelegate this authority not lower than to GS-11 Revenue Agents **and/or equivalent in TE/GE and LMSB Divisions** .
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 107 (Rev. 7), issued May 12, 1986
4. Signed: David G. Blattner, Chief Operations Officer

### **1.2.2.55 (Effective Date: 05-13-1996) Order Number 110 (Rev. 8)**

**Requests for Waivers of Claims Against Present or Former IRS Employees for Erroneous Payments of Pay and Allowances and Travel, Transportation, and Relocation Expenses and Allowances (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To waive, in whole or in part, erroneous payments of pay and allowances *excluding* travel, transportation, and relocation expenses and allowances not exceeding \$1,500 AND to recommend to the Comptroller General the approval, in whole or in part, of requests for waivers of those payments exceeding \$1,500.
2. **Delegated to:** Chief, Headquarters Operations, for payments to present or former headquarters employees and all Inspection employees; Associate Chief Counsel (Finance and Management) for present or former Counsel and Appeals headquarters employees and Counsel attorneys located at regional locations.

**NOTE:**

This authority is also delegated to Director, Personnel Services; and Personnel Officers reporting directly to the Director, Personnel Services.

3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To waive, in whole or in part, erroneous payments of travel, transportation, and relocation expenses and allowances to all present or former IRS National Office, Inspection, Counsel and Appeals employees, and Counsel attorneys at regional locations not exceeding \$1,500 AND to recommend to the Comptroller General the approval, in whole or in part, of requests for waiver of those payments to all present or former IRS, Inspection, or Counsel employees exceeding \$1,500.
5. **Delegated to:** Chief Financial Officer
6. **Redelegation:** The authority to waive payments may be redelegated only to the Director, Systems and Accounting Standards Division.
7. **Authority:** To waive, in whole or in part, erroneous payments of pay and allowances, and travel, transportation, and relocation expenses and allowances, to present or former regional employees (excluding Counsel attorneys and Inspection employees) not exceeding \$1,500 AND to recommend to the Comptroller General the approval, in whole or in part, of requests for waivers of erroneous payments of pay and allowances, *excluding* travel, transportation and relocation expenses and allowances, to present or former regional employees (excluding Counsel attorneys and Inspection employees) exceeding \$1,500.
8. **Delegated to:** Directors of Support Services.

**NOTE:**

Also delegated to Director, Personnel Services.

9. **Redelegation:** This authority may not be redelegated.
10. **Authority:** To deny requests for waiver in any amount.
11. **Delegated to:** All officials having approval authority for waiver of claims up to \$1,500 under this delegation order. If a request for waiver of an erroneous payment is denied, the employee must be advised of his or her right to appeal the denial to the Comptroller General.
12. **Source of Authority:** Treasury Directive 34-01

13. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 110 (Rev. 7), effective April 3, 1991, and guidance issued via memorandum dated April 20, 1992, to Regional Commissioners from Assistant Commissioner (Human Resources and Support), Subject: Change in Regulation on Waiver of Claims Authority.
14. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.56 (Effective Date: 07-31-1996) Order Number 111 (Rev. 13)**

#### **Agency Collection Action (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To collect claims of the United States and to compromise, terminate, or suspend collection action on claims not exceeding \$100,000, exclusive of interest, upon written recommendation of Chief Counsel or Chief Counsel's designee (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), and terminate collection action on claims up to \$1,500 without the recommendation of Chief Counsel.
2. **Delegated to:** Regional Controllers; Chief, Office of Financial Reports; Chief, Office of Travel Management and Relocation; Associate Chief Counsel (Finance and Management); Chief, Headquarters Operations; Director of Support Services; and Chiefs, Support Services Host Site.

#### **NOTE:**

This authority is also delegated to Directors of Financial Management (or equivalent) who report to Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate; and Director, Personnel Services and Personnel Officers reporting directly to Director, Personnel Services.

3. Also, Regional Chiefs, Accounting Branches, and Director, Headquarters Human Resources-claims up to \$750 without the recommendation of Chief Counsel.
4. **Authority:** To collect claims and to compromise, terminate, or suspend collection action on 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, arising out of field activities upon written recommendation of Regional Counsel **and/or Operating Division Counsel**, and to terminate collection on these claims up to \$1,500 without the recommendation of Regional Counsel **and/or Operating Division Counsel**.
5. **Delegated to:** Directors of Support Services.

#### **NOTE:**

Also delegated to Director, Personnel Services.

6. **Authority:** To collect claims of the United States and to compromise, terminate, or suspend collection action on claims not exceeding \$100,000 for money or property arising out of the activities of, or referred to, the Service, for damage to, or loss of, Government property, breach of contract cases, or other damages arising from tortious acts against the Service upon written recommendation of Chief Counsel **and/or the Chief Counsel's designee** and to terminate collection action on these claims up to \$1,500 without the recommendation of Chief Counsel **and/or the Chief Counsel's designee**.
7. **Delegated to:** IRS Claims Manager
8. **Authority:** To compromise, terminate, or suspend collection action on claims related to employee clearance and employee indebtedness including claims arising from payroll/personnel processing through the Treasury Integrated Management Information System (TIMIS) not exceeding \$100,000, exclusive of interest, upon written recommendation of Chief Counsel or Chief Counsel's designee, and to terminate collection action on these claims up to \$1,500 without the recommendation of Chief Counsel.

9. **Delegated to:** Associate Chief Counsel (Finance and Management); Chief, Headquarters Operations; Directors of Support Services; Chiefs, Support Services Host Site; District Directors; Service Center Directors; and Compliance Center Directors.

**NOTE:**

This authority is also delegated to Directors of Financial Management or equivalent reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate; Directors, Submission Processing Field; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Director, Personnel Services (AWSS) and personnel officers reporting to Directors, Personnel Services.

10. Also, Director, Headquarters Human Resources-claims up to \$750 without the recommendation of Chief Counsel.

**NOTE:**

This authority is also delegated to Directors of Financial Management or equivalent reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate; and Director, Personnel Services (AWSS) and personnel officers reporting to Director, Personnel Services.

11. **Redelegation:** The authority delegated in this Order may not be redelegated.
12. **Source of Authority:** Treasury Directive 34-02
13. This Order does not apply to claims for deposit credit of tax collections against federal depositaries or any claim where there is an indication of fraud or misrepresentation on the part of the debtor.
14. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 111 (Rev. 12), effective December 8, 1993.
15. Signed: Anthony Musick, Chief Financial Officer

### **1.2.2.57 (Effective Date: 09-29-1997)**

#### **Order Number 112 (Rev. 11)**

**Employee Plans Determination and Revocation Letters; Prohibited Transactions; Amendment of Employee Plans; and Examination Reports (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

#### **1.2.2.57.1 (09-29-1997)**

#### **112a -- Issuance of Determination Letters relating to Employee Plans**

1. **Authority 1:** To issue favorable determination letters and, where the facts so indicate, notices of proposed adverse determination in accordance with the currently applicable revenue procedure that sets forth the procedures of the various offices of the Internal Revenue Service for issuing determination letters on the qualified status of pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans (ESOPs) under sections 401, 403(a), 409 and 4975(e)(7) of the Internal Revenue Code of 1986, and the status for exemption of any related trusts or custodial accounts under section 501(a), provided that the determination does not involve application of section 502 (feeder organizations) or section 511 (unrelated business income).
2. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to TE/GE Director, Employee Plans.

3. **Redelegation:** This authority may be redelegated no lower than to Internal Revenue Agent, GS-11, or Tax Law Specialist, GS-11.
4. **Authority 2:** To issue final adverse determination letters, provided that: (1) with respect to the notice of proposed adverse determination, the U.S. Tax Court has not issued a contrary judgment under the declaratory judgment procedure described in section 7476 of the Code, (2) technical advice has not been received indicating that a final adverse determination letter should not be issued, and (3) if the Assistant Commissioner (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** has required pre-issuance review of final adverse determination letters, such issuance has been approved.
5. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to TE/GE Director, Employee Plans.

6. **Redelegation:** This authority may be redelegated no lower than to Chief, Technical/Review Staff.

**NOTE:**

This authority may also be redelegated to Managers, EP Determinations Quality Assurance and EP Area Managers, Manager, EP Examinations Program and Review and managers reporting thereto.

7. **Authority 3:** To issue final adverse determination letters on appeals from proposed adverse determination letters issued by key district offices, provided that, if the Assistant Commissioner (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** has required pre-issuance review of final adverse determination letters, such issuance has been approved.
8. **Delegated to:** In each region, the Regional Commissioner, Regional Director of Appeals, Assistant Director of Appeals, and the Chiefs and Associate Chiefs, Appeals Office.

**NOTE:**

This authority is also delegated to EP Determinations Quality Assurance, and EP Area Managers, Manager, EP Examinations Program and Review and managers reporting thereto; Directors, Appeals Operating Units; Deputy Directors, Appeals Operating Units; Appeals Area Directors, Deputy Appeals Area Directors and Appeals Team Managers.

9. **Redelegation:** This authority may not be redelegated.
10. **Authority 4:** With the concurrence of the Chief Counsel, to require pre-issuance review by Counsel, of final adverse determination letters covered by section 7476(a) of the Code.
11. **Delegated to:** The Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to the TE/GE Division Commissioner.

12. **Redelegation:** This authority may not be redelegated.

### **1.2.2.57.2 (09-29-1997)**

#### **112b -- Issuance of Revocation Letters relating to Employee Plans**

1. **Authority 1:** To issue proposed revocation letters in cases where plans with respect to which favorable determination letters have been issued fail to meet the qualification requirements in operation or for other reasons, and to issue related examination reports.
2. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to Director, EP Examinations.

3. **Redelegation:** This authority may be redelegated no lower than to Internal Revenue Agent, GS-11, or Tax Law Specialist, GS-11.
4. **Authority 2:** To issue final revocation letters, provided that: (1) with respect to the proposed revocation letter, the U.S. Tax Court has not issued a contrary judgment under the declaratory judgment procedure described in section 7476 of the Code, (2) technical advice has not been received indicating that a final revocation letter should not be issued, and (3) if the Assistant Commissioner (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** has required pre-issuance review of final revocation letters by the Chief Counsel, such issuance has been approved.
5. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to Director, EP Examinations.

6. **Redelegation:** This authority may be redelegated no lower than to Chief, Technical/Review Staff.

**NOTE:**

This authority may also be redelegated to: EP Managers, Examination Programs and Review, Mandatory Review and Specialty Review.

7. **Authority 3:** To issue modification or revocation of favorable determination letters relating to the qualification of employee plans 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 (Employee Plans and Exempt Organizations) **and/or TE/GE Division Commissioner** must have concurred with the revocation.
8. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to Director, EP Examinations.

9. **Redelegation:** This authority may be redelegated no lower than to Internal Revenue Agent, GS-12, or Tax Law Specialist, GS-12, if such individual is a member of the Technical/Review Staff and is not the initiator.
10. **Authority 4:** With the concurrence of the Chief Counsel, to require pre-issuance review by Counsel, of final revocation letters.
11. **Delegated to:** The Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to the TE/GE Division Commissioner.

12. **Redelegation:** This authority may not be redelegated.

### **1.2.2.57.3 (09-29-1997)**

## **112c -- Revocation of Exemption of Certain Governmental Plans or Church Plans that have engaged in Prohibited Transactions**

1. **Authority:** To determine that a governmental plan or church plan referred to in section 4975(g)(2) or (3) of the Code has engaged in a prohibited transaction under section 503 and to notify such plan in writing of the



revocation of exemption and of the requalification for exemption after the plan establishes that it will not knowingly again engage in a prohibited transaction and that it also satisfies all applicable requirements of section 401(a).

2. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to Director, EP Examinations.

3. **Redelegation:** This authority may be redelegated no lower than to Internal Revenue Agent, GS-11, or Tax Law Specialist, GS-11.

#### **1.2.2.57.4 (09-29-1997)**

### **112d -- Amendment of Employee Plans after the Expiration of the Remedial Amendment Period**

1. **Authority:** To 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 the following 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 at had the plan been in compliance with the qualification requirements from the date the defect in the plan arose.
2. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to Director, EP Rulings and Agreements.

3. **Redelegation:** This authority may be redelegated no lower than to Chief, Technical/Review Staff.

**NOTE:**

This authority may also be redelegated to EP Managers, Quality Assurance, Determinations and Technical Guidance.

4. **Authority:** To grant discretionary extensions of the remedial amendment period or allow a particular plan to be amended after the expiration of its remedial amendment period any applicable extension of such period, after having considered all of the factors described in section 1.401(b)-1(e) of the Income Tax Regulations. Those factors include, among others, whether substantial hardship to the employer would result if such an extension were not granted, whether such an extension is in the best interest of plan participants, and whether of the extension is adverse to the interests of the government.
5. **Delegated to:** The district director of each employee plans and exempt organizations key district.

**NOTE:**

This authority is also delegated to Director, EP Rulings and Agreements.

6. **Redelegation:** This authority may be redelegated no lower than to Chief, Technical/Review Staff.

**NOTE:**

This authority may also be redelegated to EP Managers, Quality Assurance.

### 1.2.2.57.5 (09-29-1997)

#### 112e -- Issuance of Examination Reports

1. **Authority:** To issue examination reports with respect to: (1) continued qualification of under sections 401, 403(a), 409, 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 Code.
2. **Delegated to:** The district director of each employee plans and exempt organizations key district.

#### **NOTE:**

This authority is also delegated to Director, EP Examinations.

3. **Redelegation:** This authority may be redelegated no lower than to Internal Revenue Agent, GS-11, or Tax Law Specialist, GS-11.
4. **Source of Authority:** Treasury Order 150-10
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 112 (Rev. 10), whose (Effective Date was September 28, 1990.
6. Signed: John M. Dalrymple for James E. Donelson, Acting Chief Compliance Officer

### 1.2.2.58 (Effective Date: 09-05-1997)

#### Order Number 113 (Rev. 14)

**Authority to Issue Exempt Organization Determination Letters (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To issue determination letters based on the provisions of the Code, Regulations, Treasury decisions, or on a ruling, opinion, or court decision and pertaining to the following:
  - A. The exempt status of organizations under section 501(a) and 521 except in the case of an organization under the jurisdiction of Regional Counsel and/or **TE/GE Operating Division Counsel** or Appeals as explained in this delegation order.
  - B. An organization's status under IRC 170(c)(2), 507, 508, 509, 4942(j)(3z), 4945(f), 4947, 4948, and 6033.
  - C. Withholding of information from public inspection under IRC 6104(a)(1)(D).
  - D. The imposition of tax under IRC 11, 511 through 514, 527(f), 641, 1381 and Chapters 41 and 42.
2. **Delegated to:** Employee Plans and Exempt Organization (EP/EO) Key District Directors.

#### **NOTE:**

This authority is also delegated to Director, EO.

3. **Redelegation:** This authority may be redelegated no lower than to Exempt Organizations Specialist, Grade-11.
4. **Authority:** To issue modifications or revocations of rulings or determination letters in accordance with currently applicable appeal procedures. The Assistant Commissioner (EP/EO) and/or **TE/GE Division Commissioner** with the concurrence of the Chief Counsel, is authorized to require pre-issuance review, by Counsel, of final adverse determination letters.
5. **Delegated to:** Employee Plans and Exempt Organizations (EP/EO) Key District Directors, except, that in the case of letters and rulings issued by the national Office, the Directors will notify the National Office of the proposed revocations prior to proposing revocation to the organization.

#### **NOTE:**

This authority is also delegated to Director, EO.

6. **Redelegation:** This authority may be redelegated no lower than the Chief, Technical/Review Staff.



**NOTE:**

This authority may also be redelegated to EO Managers, Determinations Quality Assurance, EO Technical Quality Assurance, Manager, EO Examinations Programs and Review and managers reporting thereto.

7. **Authority:** To 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).
8. **Delegated to:** Employee Plans and Exempt Organizations (EP/EO) Key District Directors.

**NOTE:**

This authority is also delegated to Director, EO Rulings and Agreement.

9. **Redelegation:** This authority may be redelegated no lower than Chief, Technical/Review Staff.

**NOTE:**

This authority may also be redelegated to EO Managers, Determinations Quality Assurance, Manager, EO Technical Quality Assurance, Manager, EO Examinations Programs and Review and managers reporting thereto.

10. **Authority:** To issue final determination letters to organizations which have appealed proposed adverse determinations and proposed revocations issued by key district directors **and/or EO Directors** under this delegation.
11. **Delegated to:** Regional Counsels, Regional Directors of Appeals, Chiefs and Associate Chiefs of Appeals Offices, and Appeals Team Chiefs and Team Managers as to their respective cases.

**NOTE:**

This authority is also delegated to TE/GE Operating Division Counsel; Directors, Appeals Operating Units, Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Managers and Appeals Team Case Leaders.

12. **Redelegation:** This authority may not be redelegated.
13. **Source of Authority:** Treasury Order 150-10.
14. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 113 (Rev. 13), effective September 28, 1990.
15. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.59 (Effective Date: 04-17-1997)**

#### **Order Number 114 (Rev. 12)**

**Designation to Act as "Competent Authority" Under Tax Treaties and Tax Information Exchange Agreements (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To act as "competent or taxation" authority under the tax treaties of the United States and under tax information exchange agreements; and to interpret and apply such tax treaties and tax information exchange agreements, but in such matters shall act only with the concurrence of the Associate Chief Counsel (International).
2. **Delegated to:** The Assistant Commissioner (International).

**NOTE:**

This authority is also delegated to Director, International.

3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To sign on behalf of the Assistant Commissioner (International) and/or Director, International for all issues relating to Specific Exchanges, Spontaneous Exchanges and Routine Exchanges of Information.
5. **Delegated to:** Director, Office of International Programs.

**NOTE:**

This authority is also delegated to Manager, International Programs.

6. **Redelegation:** This authority may not be redelegated.
7. **Authority:** To sign on behalf of the Assistant Commissioner (International) and/or LMSB Director International for all issues relating to Mutual Collection Assistance Exchanges.
8. **Delegated to:** Director, International District Operations

**NOTE:**

This authority is also delegated to Manager, International Programs.

9. **Redelegation:** This authority may not be redelegated.
10. **Authority:** To sign on behalf of the Assistant Commissioner (International) and/or LMSB Director, International in response to treaty partners request for tax return information, for corporate/public information, for requests relating to information previously provided under the Routine Exchange of Information Program, and for specific information not involving a summons. In addition, this authority to sign on behalf of the Assistant Commissioner (International) and/or LMSB Director, International shall include United States initiated requests for specific information, requests relating to information previously provided under the Routine Exchange of Information Program, and information provided pursuant to the Spontaneous Exchange of Information Program.
11. **Delegated to:** Revenue Service Representatives.
12. **Redelegation:** This authority may not be redelegated.
13. **Source of Authority:** Treasury Order No. 150-17.
14. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 114 (Rev. 11), effective May 14, 1996.
15. Signed: James E. Donelson, Acting Chief Compliance Officer

**1.2.2.60 (Effective Date: 01-31-1998)**

**Order Number 115 (Rev. 9)**

**Audit and Settlement of Accountable Officer's Accounts--Revenue Accounting (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To resolve, by administrative action appropriate to the circumstances, irregularities due to physical loss or deficiency arising from a single incident or series of similar incidents occurring about the same time, amounting to less than \$3,000. This authority does not apply to irregularities involving illegal, improper or incorrect payments, both in nature and amount, including those resulting from fraud, forgery, alterations of voucher and other improper practices and exceptions or charges raised by GAO. Embezzlement of less than \$3,000 not involving payments, may be resolved by administrative action.
2. **Delegated to:** Assistant Commissioner (International), the Executive Officer for Service Center Operations and the Office of Service Center Operation's Director, Field Operations, for their jurisdictions.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners, SB/SE and W&I Division Commissioners and Chief, Customer Service Field Operations for their jurisdictions.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Directive 32-04.
5. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 115 (Rev. 8), effective October 1, 1994.
6. Signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.61 (Effective Date 10-04-1990)  
Order Number 116 (Rev. 7)**

**Delegation of Authority to Grant Extensions of Time to File Income and Estate Tax Returns (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. 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, Director, Austin Compliance Center and Assistant Director, Austin Compliance Center.

**NOTE:**

This authority is also delegated to LMSB Director, International; SB/SE Area Directors; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Field.

2. The authority delegated herein for estate tax returns may be redelegated, but not below:
  - A. Reviewer, Advisor or Reviewer in the Special Procedures function in District Offices **and/or SB/SE areas** and the Office of the Assistant Commissioner (International) **and/or LMSB Director, International**.
  - B. Senior Tax Examiners in Service Centers **and/or Submission Processing Field and/or Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field** and the Austin Compliance Center.
3. The authority delegated herein for income tax returns may be redelegated, but not below:
  - A. **SB/SE Technical Support Manager** in District Offices **and/or SB/SE areas** and the Office of the Assistant Commissioner (International) **and/or LMSB Director, International**.
  - B. Full working level Tax Examiners in Service Centers **and/or Submission Processing Field and/or Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field** and the Austin Compliance Center.
4. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 116 (Rev. 6), effective May 12, 1986, is superseded.
5. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

### **1.2.2.62 (Effective Date: 07-23-1996)**

#### **Order Number 122 (Rev. 4)**

##### **Assignment of Personnel Under Intergovernmental Personnel Act (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** 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.
2. **Delegated to:**
  - A. Chief, Headquarters Operations, for National Office; National Director, Personnel Division; Regional Commissioners for their jurisdictions; the Executive Officer for Customer Service; and the Executive Officer for Service Center Operations for all assignments except those for the Tax Practitioner Institute and to Historically Black Colleges and Universities (HBCUs).
  - B. District Directors for Tax Practitioner Institute assignments.
  - C. National Director, Equal Opportunity and Diversity, for assignments to HBCUs.

#### **NOTE:**

This authority is also delegated to Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Directors/Area Advocates (reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate); Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Field.

3. **Redelegation:** The Chief, Headquarters Operations, may redelegate no lower than the Director, Headquarters Human Resources. Regional Commissioners may delegate no lower than the Director of Support Services. All other officials delegated authority in this order may not redelegate.
4. **Source of Authority:** Chapter 250 of the Human Resources Directorate Manual.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
6. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.63 (Effective Date: 05-11-1995)**

#### **Order Number 125 (Rev. 5)**

##### **Settlement of Accounts and Relief of Accountable Officers**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Directive 32-04, there is hereby delegated to the National Director for Systems and Accounting Standards the authority to:
  - A. Resolve, by administrative action appropriate to the circumstances, irregularities due to physical loss or deficiency in all imprest funds arising from a single incident or series of similar incidents occurring about the same time, amounting to less than \$3,000. This authority applies to the administrative accounts of Certifying Officers, Assistant Certifying Officers, Imprest Fund Cashiers or other employees who are responsible for or have custody of public administrative funds. This authority does not apply to irregularities involving illegal, improper, or incorrect payments, both in nature and amount, including those resulting from fraud, forgery, alterations of voucher, and other improper practices and exceptions or charges; raised by the General Accounting Office .
  - B. Resolve administratively, illegal, improper, or incorrect payments involving amounts of \$100 or less; and
  - C. Review requests for relief and forward to GAO irregularities of \$3,000 or more.
2. The authority delegated herein may not be redelegated.

3. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This Order supersedes Delegation Order No. 125 (Rev. 4), effective August 18, 1992.
4. Signed: C. Morgan Kinghorn, Chief Financial Officer

### **1.2.2.64 (Effective Date: 05-02-1991) Order Number 130 (Rev. 3)**

#### **Authority to Execute and Terminate Average Weight Agreements (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by 26 CFR 48.4071-2(b), 26 CFR 301.7701-9 and T.D. 8152 there is hereby delegated to the Assistant Commissioner (Examination), the authority to:
  - A. 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.
  - B. Sign all agreements granting approval of a taxpayer's method of determining total weight of tires on the basis of average weight for each type, size, grade or classification.
  - C. Terminate and issue notice of termination of agreements described above.

#### **NOTE:**

This authority is also delegated to SB/SE Director, Compliance.

2. This authority may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 130 (Rev. 2), issued March 21, 1982.
4. Signed: David G. Blattner, Chief Operations Officer

### **1.2.2.65 (Effective Date: 09-26-1994) Order Number 133 (Rev. 8)**

#### **Authority to Perform Operating Functions Relating to Personnel Security (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in me by Treasury Directive 12-32, is hereby delegated to the officials indicated below, 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. Assistant Chief Inspector (Internal Security).
2. The Deputy Commissioner and **Assistant Deputy Commissioners** 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.
3. The **Personnel Security Officer** [former authority held by Assistant Chief Inspector (Internal Security)] is authorized to grant and terminate security clearances for officials and employees occupying other than the positions cited in 2 above. This authority cannot be redelegated.
4. The Director, Strategic Human Resources Division, is authorized to designate position sensitivity for:
  - A. positions identified as a result of the 1984 Deputy Commissioner's Personnel Security Task Force under criteria described in IRM 0736.
  - B. class of positions affecting 200 or more employees. In this instance, the **Personnel Security Officer** (replacing Director, Human Resources Division authority), must be notified so that, in turn, he/she may notify the **Chief, National Background Investigation Center** [former authority held by Assistant Chief Inspector (Internal Security)], that there will be an impact on the resources of that function.

5. The **Directors, Human Resources reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs, and National Taxpayer Advocate and the Chief, Personnel/Human Resources Branch**, in consultation with the **Personnel Security Officer**, are authorized to designate position sensitivity for employees under his/her jurisdiction except as indicated in paragraph 4.
6. If the designation of position sensitivity by **Directors, Human Resources** (replacing Chief, Personnel/Human Resources Branch), does not conform to standards published in IRM 0736, the **Personnel Security Officer** (replacing Director, Human Resources Division), has the authority to reverse these designations.
7. The authority in Paragraphs 4, 5 and 6 may not be redelegated.
8. 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, Office of Security, Department of the Treasury, as delegated by the Secretary of the Treasury and the Assistant Secretary (Management).
9. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 133 (Rev. 7), effective April 3, 1991, is superseded.
10. Signed: Margaret M. Richardson, Commissioner

### **1.2.2.66 (Effective Date: 10-04-1990)**

#### **Order Number 134 (Rev. 2)**

**Authority to Discharge an Executor From Personal Liability for Certain Income, Estate and Gift Taxes and to Issue Estate Tax Closing Letters (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

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, Service Center Directors and the Director, Austin Compliance Center.

**NOTE:**

This authority is also delegated to SB/SE Area Directors; Directors, Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Center.

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, Service Center Directors, and the Director, Austin Compliance Center.

**NOTE:**

This authority is also delegated to SB/SE Area Directors; Directors, Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Center.

3. The authority delegated herein may be redelegated only by the officials specified in this order and may not be further redelegated.
4. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 134, (Rev. 1) effective May 12, 1986, is superseded.
5. Signed: Charles H. Brennan, Deputy Commissioner (Operations)



### **1.2.2.67 (Effective Date: 10-31-1987)**

#### **Order Number 136 (Rev. 6)**

##### **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:
  - Chief Counsel
  - Regional Counsel
  - Assistant Commissioner (International)
  - District Directors
  - Chiefs, Appeals Offices
  - 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. 5), effective May 12, 1986, is superseded.
4. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

### **1.2.2.68 (Effective Date 12-31-1996)**

#### **Order Number 137 (Rev. 3)**

##### **Church Tax Inquiries and Examinations (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To hold conferences described in IRC 7611(b)(3)(A)(iii).
2. **Authority:** To execute agreements under IRC 7611(c)(2)(C) to suspend the periods for completing church tax inquiries or examinations.
3. **Delegated to:** District Directors.

##### **NOTE:**

This authority is also delegated to Tax Exempt/Government Entities Directors for EO Examinations; EO Rulings and Agreements; and EO Area Managers.

4. **Redelegation:** The above authorities may be redelegated no lower than group managers.
5. **Sources of Authority:** Treasury Order 150-10 and 26 CFR 301.7611.
6. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 137 (Rev. 2), effective April 13, 1987.
7. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance

### **1.2.2.69 (Effective Date: 09-08-1997)**

#### **Order Number 139 (Rev. 7)**

##### **Authority to Extend the Correction Period and the Allowable Distribution Period Relating to Private Foundation Matters (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To 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; and to extend the allowable distribution period for failures to distribute income under IRC 4942.
2. **Delegated to:** District Director for each EP/EO Key District, Chief Counsel, Regional Counsels, and Regional Directors of Appeals.



**NOTE:**

This authority is also delegated to: TE/GE Directors for EO Exams; EO Rulings and Agreements; EO Area Managers; TE/GE Operating Division Counsel; Directors Appeals Operating Unit.

3. **Redelegation:** This authority may be redelegated to, but not lower than, Group Managers of Employee Plans and Exempt Organizations Groups in EP/EO Key Districts; Chiefs and Associate Chiefs of Appeals Offices; Appeals Team Chiefs and Team Managers as to their respective cases; and District Counsels.

**NOTE:**

This authority may also be redelegated to EO Group Managers; Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Managers and Team Case Leaders.

4. **Sources of Authority:** Treasury Order 150-10; 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; and 26 CFR 53.4945-1(e).
5. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 139 (Rev. 6), effective March 21, 1982.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

**1.2.2.70 (Effective Date: 07-24-1998)  
Order Number 143 (Rev. 6)**

**Authority to Perform Certain Functions to Enforce 31 CFR 103 (Bank Secrecy Act Regulations) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority to:** Initiate investigations of financial institutions other than banks and brokers or dealers in securities, as referenced in 31 CFR 103.46(a)(1) through (a)(6) for possible criminal violations of 31 CFR Part 103 (except 31 CFR 103.23 and 103.48).
2. **Delegated to:** Director, National Operations Division (Criminal Investigation) and Chiefs, Criminal Investigation.

**NOTE:**

This authority is also delegated to Criminal Investigation Director, Operations Support; Deputy Director, Operations Policy and Support and Special Agents in Charge.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c).
5. **Authority 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).
6. **Delegated to:** Assistant Commissioner (Criminal Investigation).

**NOTE:**

This authority is also delegated to the Chief, Criminal Investigation.

7. **Redelegation:** This authority may not be redelegated.
8. **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 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).

9. **Authority to:**
  - A. Grant exemptions from the reporting requirements contained in 31 CFR 103.22(a);
  - B. Issue requests for lists of financial institution customers whose currency transactions have been made exempt from the reporting requirement in 31 CFR 103.22; and
  - C. Direct banks to file currency reports as prescribed in 31 CFR 103.22(a)(1) with respect to customers whose transactions had been previously made exempt.
10. **Delegated to:** Director, Detroit Computing Center.
11. **Redelegation:** This authority may be redelegated by the Director, Detroit Computing Center, but may not be further redelegated.
12. **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service approved September 6, 1985.
13. **Authority to:** Enforce the compliance aspects of 31 CFR 103.22(b), (c), (d), (e), and (f) regarding exemptions.
14. **Delegated to:** Assistant Commissioner (Examination).

**NOTE:**

This authority is also delegated to SB/SE Director of Compliance.

15. **Redelegation:** This authority may be redelegated by the Assistant Commissioner (Examination) **and/or SB/SE Director of Compliance** , but may not be further redelegated.
16. **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service.
17. **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.
18. **Delegated to:** District Directors and the Assistant Commissioner (International).

**NOTE:**

This authority is also delegated to SB/SE Area Directors and Director, International.

19. **Redelegation:** This authority may be redelegated by the **officials above** (replaces "District Directors and the Assistant Commissioner (International)" , but may not be further redelegated.
20. **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service approved September 6, 1985.
21. **Authority 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 (a)(6).
22. **Delegated to:** Assistant Commissioner (Examination) and Chiefs, Examination Division.

**NOTE:**

This authority is also delegated to SB/SE Director of Compliance; SB/SE Area Directors.

23. **Redelegation:** This authority may be redelegated by the **above officials** (replaces "the Assistant Commissioner (Examination) and Chiefs, Examination Division," ) but may not be further redelegated.
24. **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 31 CFR 103.46(a)(8) and 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service.
25. **Authority to:** Disseminate copies of the reports required by the Department of the Treasury regulations (31 CFR Part 103), issued to implement 31 U.S.C. 5319, subject to the Dissemination Policies and Guidelines

**for the Release of Information Reported under the Provisions of the Bank Secrecy Act** issued by the Assistant Secretary of the Treasury (Enforcement).

26. **Delegated to:** Assistant Commissioner (Criminal Investigation); District Directors and Assistants; Special Assistant for Enforcement, Detroit Computing Center; Chiefs, Criminal Investigation Division; and Assistant Commissioner (International) as it relates to tax treaty partners or tax executive agreements.

**NOTE:**

This authority is also delegated to Chief, Criminal Investigation and Special Agents in Charge; LMSB Director, International; SB/SE Area Directors.

27. **Redelegation:** This authority may not be redelegated.
28. **Sources of Authority:** Treasury Directive 15-41, Treasury Order 150-10, 26 CFR 301.7701-9(c), and the September 6, 1985 Memorandum of Understanding between the Assistant Secretary (Enforcement and Operations) and the Commissioner, Internal Revenue Service.
29. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
30. Signed: John M. Dalrymple, for Bob Wenzel, Chief Operations Officer

### **1.2.2.71 (Effective Date: 11-14-1997)**

#### **Order Number 144 (Rev. 3)**

**Issuance of Transfer Certificates in Certain Estate Tax Cases (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To issue transfer certificates in certain estate tax cases.
2. **Delegated to:** Assistant Commissioner (International), District Directors and the Director, Philadelphia Service Center.

**NOTE:**

This authority is also delegated to SB/SE Area Directors; Director, Philadelphia Submission Processing Center; and Directors, Philadelphia Customer Service Center, Accounts Management and Compliance Services.

3. **Redelegation:** The Manager, Estate and Gift Tax group, and may not be further redelegated.

**NOTE:**

This authority may also be redelegated to managers in SB/SE Division responsible for estate and gift taxes.

4. **Sources of Authority:** 26 CFR 301.7701-9 and 26 CFR 20.6325-1(c).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 144 (Rev. 2), effective March 21, 1986.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.72 (Effective Date: 10-04-1990)**

#### **Order Number 152 (Rev. 3)**

**Collections from Employees of the Internal Revenue Service (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Order 150-15, Service Center Directors and the Director, Austin Compliance Center are hereby authorized to issue a notice and demand for payment of any funds due the United States from any 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.

**NOTE:**

This authority is also delegated to Directors, Submission Processing Field; and Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field.

2. The authority herein delegated may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 152 (Rev. 2), effective July 22, 1988, is superseded.
4. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

**1.2.2.73 (Effective Date: 10-09-1996)  
Order Number 153 (Rev. 2)**

**Foreign Produced Crude Oil (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To determine, as the nationwide authority, intercompany and intracompany transfer prices of foreign produced crude oil and by-products.
2. **Authority:** To accept the average freight rate assessment (AFRA) and/or other freight rate determination methods as an intercompany charge for shipping of foreign produced crude oil and by-products.
3. **Delegated to:** Regional Commissioner, Midstates Region.

**NOTE:**

This authority is also delegated to LMSB Director, Natural Resources.

4. **Redelegation:** The above authorities may not be redelegated.
5. **Sources of Authority:** IRC 7802, 26 CFR 1.482 and Treasury Order 150-10.

**NOTE:**

This delegation does not extend to cases pending before the United States Tax Court, nor those within the jurisdiction of the Department of Justice.

6. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 153 (Rev. 1), effective November 15, 1994.
7. Signed: John M. Dalrymple, Acting Chief Compliance Officer

**1.2.2.74 (Effective Date: 09-17-1997)  
Order Number 154 (Rev. 10)**

**Reports of Refunds and Credits to the Joint Committee on Taxation (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To make the decision and report refunds and credits to the Joint Committee on Taxation as required by IRC section 6405 on cases within their jurisdiction.
2. **Delegated to:** Assistant Commissioner (International); Associate Chief Counsel (Domestic), (International) and (Employee Benefits and Exempt Organizations); Regional Counsels; Regional Directors of Appeals; and Chiefs, Quality Measurement Staff **and/or equivalent level positions** .

**NOTE:**

This authority is also delegated to: LMSB Director International; Manager, Quality Assurance; Operating Division Counsels; Directors, Appeals Operating Units; Senior Technical Advisors to Assistant Deputy Commissioners, Division Commissioners.

3. **Redelegation:** This authority may be redelegated to the Deputy Assistant Commissioner (International); Deputy Regional Counsel; Assistant Regional Counsel (Large Case and Tax Litigation); District Counsel; Assistant Chief Counsel; Associate District Counsel; Assistant Regional Directors of Appeals, Appeals Chiefs (Large Case), Chiefs, Appeals Offices, and Appeals Team Chiefs and Team Managers as to their respective cases. No further redelegation is permitted.

**NOTE:**

This authority may also be redelegated to Deputy Operating Division Counsels; Deputy Director, International; Deputy Directors, Appeals Operating Units, Appeals Area Directors, Deputy Appeals Area Directors, Appeals Team Case Leaders; Team Manager, Quality Assurance Joint Committee Program.

4. **Authority:** To take final action for the Commissioner on issues or matters formally presented by the Joint Committee on Taxation relating to reports submitted under IRC section 6405.
5. **Delegated to:** Assistant Commissioner (Examination); Chief Counsel; and National Director of Appeals.

**NOTE:**

This authority is also delegated to the Chief, Appeals, W&I and SB/SE Directors, Compliance, TE/GE Director, Government Entities and LMSB Director, Pre-Filing and Technical Guidance.

6. **Redelegation:** This authority may not be redelegated.
7. **Sources of Authority:** IRC section 6405 and Treasury Order and 150-10.
8. To the extent that the authority previously exercised consistent with the Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 154 (Rev. 9), effective August 23, 1994.
9. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.75 (Effective Date: 08-15-1996)**

#### **Order Number 155 (Rev. 4)**

##### **Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** For matters under their respective jurisdictions, to sign recommendation letters to the Department of Justice concerning Settlement Offers. *related* to pending refund cases or any other cases or matters referred to the Department of Justice for prosecution or defense with respect to persons or periods not in suit.
2. **Delegated to:** Chief Counsel, Associate Chief Counsel, Deputy Associate Chief Counsel.
3. **Authority:** For matters under their respective jurisdictions, to sign recommendation letters concerning Settlement Offers *related* to pending refund cases or any other cases or matters referred to the Department of Justice for prosecution or defense with respect to:
  - A. periods not in suit ending prior to the date of the resulting settlement agreement;
  - B. tax consequences for periods not in suit ending after the date of the settlement agreement that necessarily result from the settlement of the periods in suit;
  - C. issues conceded in full by the taxpayer for periods not in suit ending after the date of the settlement agreement;
  - D. persons not in suit for the periods described in (a); and
  - E. persons not in suit for the items described in (b) and (c).

4. **Delegated to:** Regional Counsel, District Counsel, Assistant Chief Counsel.

**NOTE:**

This authority is also delegated to Operating Division Counsels.

5. In exercising both of the above authorities, the advice of the Chief of Appeals, **Appeals Area Directors, Deputy Appeals Area Directors** and/or District Director and/or **LMSB Directors, Field Operations; TE/GE Director, Exempt Organizations; Director, Employee Plans; Director Government Entities; W&I Director, Compliance; SB/SE Area Directors** with jurisdiction over the nonsuit persons or periods should be obtained and considered.
6. **Redelegation:** The authority delegated herein may not be redelegated.
7. **Sources of Authority:** 26 CFR 301.7122-1, 26 CFR 301.7701-9.
8. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 155 (Rev. 3), effective October 1, 1991.
9. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.76 (Effective Date: 06-04-1999)**

#### **Order Number 156 (Rev. 16) Chief Counsel Directives Manual (30)30**

**Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** Pursuant to the authority vested in the Commissioner of Internal Revenue and in the Chief Counsel, authority to act in matters officially before their respective functions is hereby delegated.
2. **Exhibit 1.2.2-2**, "Delegation Order 156 (Rev. 16) Reference Chart" contains the authority to permit disclosure of tax information and to permit testimony or the production of documents.
3. The authority to disclose returns and/or return information under certain provisions of the IR Code such as IRC 6103(h)(1), (h)(4) 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 and return information under IRC 6103(k)(4) is also not delegated herein as Delegation Order 114 (as revised) governs these disclosures.
4. **Sources of Authority:** Treasury Order 150-10; Treasury Order 101-05; General Counsel Order No. 4; Internal Revenue Code Section 6103.
5. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 156 (Rev. 15), effective August 5, 1998.
6. Signed: Bob Wenzel, Deputy Commissioner Operations

### **1.2.2.77 (Effective Date: 04-25-1994)**

#### **Order Number 157 (Rev. 6)**

**Seizure and Forfeiture of Personal Property (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue by 26 C.F.R. §§403.1 through 403.65, I.R.C. § 7325 and Treasury Department Order No. 150-10, Special Agents and Inspectors are authorized to:
  - A. 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.
  - B. Estimate the value of seized personal property, and if valued at \$100,000 or less (\$2,500 or less for property seized prior to October 22, 1986), to cause a list to be prepared and appraisal to be obtained and to attest such list and appraisal, and to publish notice.
  - C. Cause notice of sale to be placed in accordance with 26 C.F.R. § 403.55 and to readvertise the property, when necessary, in accordance with 26 C.F.R. § 403.57.



2. The Assistant Commissioner (International), District Directors, and Regional Inspectors are authorized to:
  - A. Make the determinations concerning type and conditions of cost bonds as provided in 26 C.F.R. § 403.27.
  - B. Exercise the authority of the Commissioner concerning disposition of perishable goods provided in 26 C.F.R. § 403.30.
  - C. Execute the declaration of forfeiture showing that personal property has been forfeited to the United States.
  - D. Acquire for official use seized property by exercising the authority of the Commissioner provided in 26 C.F.R. § 403.44.
  - E. determine that seized property shall be sold at public auction as provided in 26 C.F.R. § 403.55.
  - F. Order the destruction of any coin-operated gaming device under the provisions of 26 C.F.R. § 403.65.

**NOTE:**

The above authority is also delegated to Chief Criminal Investigation and CI Area Directors.

3. The Assistant Commissioner (Criminal Investigation), Director, Office of National Operations (Criminal Investigation), and Assistant Chief Inspector (Internal Security) are authorized 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 C.F.R. § 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.

**NOTE:**

The above authority is also delegated to Chief Criminal Investigation and Director, Criminal Investigation Operations Support.

4. The authority delegated herein may not be redelegated.
5. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. Delegation Order No. 157 (Rev. 5) effective June 15, 1987 is superseded.
6. Signed: Phil Brand, Chief Compliance Officer

**1.2.2.78 (Effective Date: 07-24-1998)**

**Order Number 158 (Rev. 1)**

**Seizure and Forfeiture of Property under the Money Laundering Control Act of 1986 and the Bank Secrecy Act (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority to:** Investigate violations of 18 U.S.C. Sections 1956 and 1957 where the underlying conduct involves violations of Title 26 or Title 31 (31 U.S.C. 5311-5326 except 5316).
2. **Authority to:** Conduct seizures under 18 U.S.C. Section 981 relating to violations of 31 U.S.C. Sections 5313 and 5324(a) or 18 U.S.C. Sections 1956 and 1957 where the underlying conduct involves violations of Title 26 or Title 31 (31 U.S.C. 5311-5326 except 5316).
3. **Authority to:** Conduct seizures under any other violation of 18 U.S.C. 1956 and 1957 if the bureau with investigative authority is not present to make the seizure. Property seized under 18 U.S.C. 981 where investigative jurisdiction is solely with another bureau not present at the time of the seizure shall be turned over to that bureau.
4. **Authority to:** Complete the forfeiture action and recommend administrative forfeitures negotiated by the U.S. Attorney, under the terms and conditions mentioned in Section III, Directive 91-15 issued by the Department of Justice, Executive Office for Asset Forfeiture. This authority pertains only to administrative forfeitures in which: cost and claim bonds have been filed, an agreement is negotiated by the U.S. Attorney wherein the claimant withdraws the claim, and the case is referred back to the Service. The Chief, Criminal Investigation or **Special Agent in Charge** will make a recommendation to the District Director or **CI Area Directors** on the resulting administrative forfeiture.



5. **Authority to:** Sign title and transfer documents to transferees or purchasers of forfeited property, including real property.
6. **Delegated to:** Chiefs, Criminal Investigation.

**NOTE:**

This authority is also delegated to Special Agents in Charge.

7. **Redelegation:** The authority to approve investigations delegated in paragraphs 1, 2 and 3 may be redelegated no lower than the Group Manager; the authority to investigate may be redelegated to special agents and above, on a case-by case basis. The authority delegated in paragraphs 4 and 5 may not be redelegated.
8. **Authority to:** Notify (subject to any limitations imposed by 26 U.S.C. 6103) any other Treasury bureau of an investigation if, at any time during an investigation under this order, evidence is discovered of a matter within the jurisdiction of that other bureau, and to invite the participation of that other bureau in the investigation.
9. **Authority to:** Estimate the value of the seized property, and if valued at \$500,000 or less, to prepare a list of the seized property, order an appraisal, and to attest to the list and appraisal.
10. **Authority to:** Publish notice(s) of sale of seized property, in accordance with Federal regulations.
11. **Delegated to:** Special Agents.
12. **Authority to:** Make determinations under Federal regulations concerning type and conditions of cost bonds.
13. **Authority to:** Exercise the authority of the Commissioner concerning the disposition of property seized under this order, including authority concerning the disposition of perishable goods.
14. **Authority to:** Execute the declaration of forfeiture showing that personal property has been forfeited to the United States.
15. **Delegated to:** The Assistant Commissioner (International), the Director, Taxpayer Service and Compliance (International), and District Directors.

**NOTE:**

This authority is also delegated to CI Area Directors.

16. **Authority to:** Allow or deny petitions for remission or mitigation of forfeiture of property, valued at not more than \$500,000, seized under 18 U.S.C. 981.
17. **Authority to:** Accept or reject any offer in compromise of the liability associated with the forfeiture of personal property.
18. **Authority to:** Make the necessary determinations and notifications to the petitioner or offeror of the action taken on the petition or offer.
19. **Authority to:** Retain or equitably transfer property valued at less than \$1,000,000 and forfeited pursuant to 18 U.S.C. 981, on such terms and conditions as they may determine, to:
  - A. any other Federal Agency;
  - B. any state or local law enforcement agency which participated directly in any acts which led to the seizure or forfeiture of the property, in a manner which reflects the agency's level of contribution.
20. **Delegated to:** The Assistant Commissioner, (Criminal Investigation) and the Director, Office of National Operations (Criminal Investigation).

**NOTE:**

This authority is also delegated to Chief, Criminal Investigation; Director, CI Operations Support.

21. **Redelegation:** The authority delegated herein may not be redelegated, except as follows:
  - A. The authority to notify the petitioner or offeror, set forth in paragraph 18, may be redelegated to district Chiefs, Criminal Investigation Division.

**NOTE:**

The above authority may also be redelegated to Special Agents in Charge.

- B. The authority delegated in paragraph 19 may be redelegated to the Chief, Office of Narcotics and Money Laundering, and, for property valued at \$100,000 or less, to the Chief, Asset Forfeiture Section.

**NOTE:**

The above authority may also be redelegated to Assistant Director, Asset Forfeiture.

- 22. **Source of Authority:** Treasury Directive 15-42.
- 23. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- 24. Signed: John M. Dalrymple, for Bob Wenzel, Chief Operations Officer

### **1.2.2.79 (Effective Date: 12-31-1996)**

#### **Order Number 159 (Rev. 6)**

**Requests for Variance from Minimum Funding Standards or Waiver of Accumulated Funding Deficiency (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

- 1. **Authority:**
  - A. To waive the minimum funding standards under IRC 412 in accordance with subsection (d) thereof;
  - B. To waive any accumulated funding deficiency under IRC 418B in accordance with subsection (f) thereof;
  - C. To perform the corresponding duties of the Secretary of the Treasury under sections 303 and 4243(f) of the Employee Retirement Security Act of 1974 (ERISA) concerning, respectively, the minimum funding standards under ERISA section 302 and any accumulated funding deficiency under ERISA section 4243(a).
- 2. **Delegated to:** Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to Director, Employee Plans.

- 3. **Redelegation:** For waivers that are not substantial, to branch chiefs within the division or **equivalent position within Employee Plans**, with authority to redelegate to reviewers not below grade GS-13 for waivers not exceeding \$100,000. For purposes of this order, a substantial waiver is a waiver with respect to a plan's minimum funding requirements for a plan year, or a waiver of any accumulated funding deficiency under IRC 418B(f), which, based on information reported to the Internal Revenue Service, exceeds \$1,000,000 on a noncumulative basis (that is, exclusive of any amount with respect to which a waiver was requested for a prior plan year or years).
- 4. **Source of Authority:** Treasury Order 150-10.
- 5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 159 (Rev. 5), effective May 19, 1995.
- 6. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.80 (Effective Date: 09-15-1994)**

#### **Order Number 160 (Rev. 6)**

**Authority of Appeals in Termination Assessments of Income Tax and Jeopardy Assessments (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

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 Order 150-10, authority is hereby delegated to the Chief Counsel, Regional Counsel, Regional Director of Appeals, Assistant 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.

#### **NOTE:**

This authority is also delegated to Operating Division Counsels; Directors and Deputy Directors, Appeals Operating Units, Appeals Area Directors, Deputy Appeals Area Directors, and Appeals Team Managers.

2. This authority may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 160 (Rev. 5), effective October 31, 1987, is superseded.
4. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.81 (Effective Date: 04-02-1997)**

#### **Order Number 161 (Rev. 5)**

**Seal of the Department of the Treasury (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To affix the Seal of the Department of the Treasury in 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) and to maintain custody of the die of the Treasury Seal for the Internal Revenue Service.
2. **Delegated to:** Director, FOIA.

#### **NOTE:**

This authority is also delegated to the Chief, Communications and Liaison.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Directive 12-51.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 161 (Rev. 4), effective October 31, 1987.
6. Signed: John Dalrymple for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.82 (Effective Date: 04-30-1997)**

#### **Order Number 164 (Rev. 6)**

**Authority to Prescribe Identification Media (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To prescribe identification media for use within the Internal Revenue Service.
2. **Delegated to:** Chief, Management and Administration.

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Chief, Agency-Wide Shared Services.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Order No. 164 (Rev. 5), effective May 11, 1995.
6. Signed: Michael P. Dolan, Deputy Commissioner

### 1.2.2.83 (Effective Date: 04-12-97)

#### Order Number 165 (Rev. 8)

##### Responses to Administrative Appeals Filed Pursuant to the Freedom of Information Act (5 U.S.C. § 552) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)

1. **Authority:** To respond to administrative appeals filed pursuant to the Freedom of Information Act (5 U.S.C. § 552).
2. **Delegated to:** Through the Chief Counsel to Assistant Chief Counsel and Deputy Assistant Chief Counsel (Disclosure Litigation) **and attorneys in the Office of the Associate Chief Counsel (Procedures and Administration) at grade GS-15 assigned to disclosure related matters .**

##### NOTE:

This authority is also delegated to Chief and Deputy Chief Appeals, Director and Deputy Director Appeals, SB/SE and TE/GE Operating Units.

3. **Redelegation:** This authority may be redelegated to Branch Chiefs, Special Assistant, Counsel to the Assistant Chief Counsel (Disclosure Litigation), and equivalent GM/GS-15 positions.

##### NOTE:

This authority may also be redelegated to Area Directors, Deputy Area Directors, Program Operations Managers and Team managers in the Appeals, SB/SE and TE/GE Operating Unit.

4. **Authority:** To acknowledge receipt of administrative appeals filed pursuant to the Freedom of Information Act (5 U.S.C. § 552) and to invoke mandatory extensions of time to respond to such administrative appeals.
5. **Delegated to:** Through the Chief Counsel to Assistant Chief Counsel and Deputy Assistant Chief Counsel (Disclosure Litigation).

##### NOTE:

This authority is also delegated to the Chief and Deputy Chief Appeals, Director and Deputy Director, Appeals, SB/SE TE/GE Operating Unit.

6. **Redelegation:** This authority may be redelegated to attorneys and paralegal specialists assigned to the Office of the Assistant Chief Counsel (Disclosure Litigation) involved in such matters, **and to attorneys and para-legals in the Office of the Associate Chief Counsel (Procedures and Administration) assigned to disclosure related matters .**

##### NOTE:

This authority may also be redelegated to Appeals Area Directors, SB/SE and TE/GE Operating Units, Deputy Appeals Area Directors, SB/SE and TE/GE Operating Units, and Appeals Team Managers, SB/SE and TE/GE Operating Units.

7. **Source of Authority:** 5 U.S.C. § 552(a)(6)(A)(ii).
8. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 165 (Rev. 7), effective December 4, 1990.

9. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.84 (Effective Date: 12-31-1996)**

#### **Order Number 166 (Rev. 4)**

**Prohibited Transactions Exemptions (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To make determinations on prohibited transactions exemptions and perform all functions necessary in the administration of IRC 4975(c)(2).
2. **Delegated to:** With respect to class exemptions, the Assistant Commissioner (Employee Plans and Exempt Organizations). With respect to individual exemptions, the Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to TE/GE Division Commissioner and Director, Employee Plans.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** IRC 4975(c)(2) and Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 166 (Rev. 3), effective May 19, 1995.
6. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.85 (Effective Date: 12-15-1999)**

#### **Order Number 168 (Rev. 1)**

**Reimbursement for Non-Workday Travel by Internal Audit Employees Between Temporary and Permanent Duty Stations**

1. Due to the transfer of Internal Security to the Department of Treasury, this Delegation Order has been rescinded.
2. Signed: Bob Wenzel, Deputy Commissioner (Operations)

### **1.2.2.86 (Effective Date: 07-24-1998)**

#### **Order Number 169**

**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 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** 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 when such individual refuses to testify or provide information on the basis of his/her privilege against self-incrimination.
2. **Delegated to:** To the Chief Inspector and the Assistant Commissioner (Criminal Investigation), with the prior review of the Director, Criminal Tax Division, Office of the Chief Counsel, and the approval of the Attorney General.

**NOTE:**

This authority is also delegated to the Chief, Criminal Investigation.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** Treasury Department Order 150-19 and Title II of the Organized Crime Control Act of 1970 (18 U.S.C. Section 6001, et seq.).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
6. Signed: John M. Dalrymple, for Bob Wenzel, Chief Operations Officer

### **1.2.2.87 (Effective Date: 05-12-1986)**

#### **Order Number 171 (Rev. 2)**

**Authority of Appeals Under 26 CFR 301.6511 and 26 CFR 301.6532 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

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.

**NOTE:**

This authority is also delegated to Operating Division Counsels and Directors, Appeals Operating Units.

2. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 171 (Rev. 1), issued March 21, 1982, is superseded.
3. Signed: James I. Owens, Deputy Commissioner

### **1.2.2.88 (Effective Date: 04-15-1997)**

#### **Order Number 172 (Rev. 5)**

**Waiver of Excise Taxes Imposed Under Section 4971 of the Internal Revenue Code (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To waive all or part of the 100% excise imposed under section 4971(b) of the Code in accordance with subsection (b) of section 3002 of the Employee Retirement Income Security Act of 1974 (ERISA).
2. **Delegated to:** Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to Director, Employee Plans.

3. **Redelegation:** This authority may be redelegated to branch chiefs within the division for waivers that are not deemed substantial.

**NOTE:**

This authority may also be redelegated to Managers in EP Technical and EP Technical Guidance and Quality Assurance.

4. 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.
5. **Authority:** To waive all or part of the excise tax imposed by section 4971(f) of the Code with respect to liquidity shortfalls within the meaning of section 412(m)(5)(E).
6. **Delegated to:** Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to Director, Employee Plans.

7. **Redelegation:** This authority may be redelegated to branch chiefs within the division.

**NOTE:**

This authority may also be redelegated to Managers in EP Technical and EP Technical Guidance and Quality Assurance.

8. **Source of Authority:** Treasury Order 150-10.
9. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 172 (Rev. 4), which was effective 12-31-96.
10. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.89 (Effective Date: 12-31-1996) Order Number 174 (Rev. 4)**

#### **Retroactive Plan Amendments (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve certain retroactive plan amendments in accordance with section 412(c)(8) of the Code and section 302(c)(8) of ERISA.
2. **Delegated to:** Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to Director, Employee Plans and Director, EP Rulings and Agreements.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 174 (Rev. 3), effective May 19, 1995.
6. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance

### **1.2.2.90 (Effective Date: 12-31-1996) Order Number 175 (Rev. 4)**

#### **Determination if Plan Amendment is Reasonable and Has De Minimis Effect on Plan Liability (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **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 Code and section 304(b)(2)(A) of ERISA or in accordance with section 401(a)(33)(B)(ii) of the Code and section 204(i)(2)(A) of ERISA.
2. **Delegated to:** Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to Director, Employee Plans.

3. **Redelegation:** This authority may be redelegated no lower than branch chiefs within the division.

**NOTE:**

This authority may also be redelegated to Managers in EP Technical and EP Technical Guidance and Quality Assurance.

4. **Source of Authority:** Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 175 (Rev. 3), effective May 19, 1995.
6. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance



### **1.2.2.91 (Effective Date: 12-31-1996) Order Number 176 (Rev. 4)**

**Extension of Amortization Period of Plans (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **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 Code and section 304(a) of ERISA.
2. **Delegated to:** Director, Employee Plans Division.

**NOTE:**

This authority is also delegated to Director, Employee Plans.

3. **Redelegation:** This authority may be redelegated no lower than branch chiefs within the division.

**NOTE:**

This authority may also be redelegated to Managers in EP Technical and EP Technical Guidance and Quality Assurance.

4. **Source of Authority:** Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 176 (Rev. 3), effective May 19, 1995.
6. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.92 (Effective Date: 08-08-1997) Order Number 178 (Rev. 6)**

**Cost of Complying With a Summons (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To obligate appropriated funds for payment of search costs, reproduction costs and transportation costs on connection with third party summonses.
2. **Delegated to:** Chief Inspector; Assistant Commissioner (International); Regional Commissioners; Assistant Commissioner.

**NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners, Deputy Division Commissioners; and Chiefs, Deputy Chiefs.

3. **Redelegation:** This authority may be redelegated subject to constraints the officials deem appropriate. The Chief Inspector may redelegate to Assistant Regional Inspectors (Internal Security), Director, Office of Investigations, and Assistant Chief Inspector, Internal Security. The Regional Commissioners may redelegate to the District Directors. The Assistant Commissioner (International) and District Directors may further redelegate to subordinate employees subject to any constraints they may impose. The Assistant Commissioner (Criminal Investigation) may redelegate to Directors of Investigations.

**NOTE:**

This authority may also be redelegated to subordinate employees of Assistant Deputy Commissioners, Division Commissioners, Deputy Division commissioners, Chiefs and Deputy Chiefs subject to any constraints these officials may impose.

4. **Sources of Authority:** Treasury Order 150-10, Comptroller General B-158810 (October 22, 1976) [56 Comp. Gen. 36(1976)] and (effective after February 28, 1977) IRC 7610, as enacted by the Tax Reform Act of 1976 (Public Law 94-455, Section 1205, 90 Stat. 1699, 1702 (as amended)).

5. To the extent that the authority previously experienced consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 178 (Rev. 5), effective October 4, 1990.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.93 (Effective Date: 09-08-1996) Order Number 179 (Rev. 2)**

#### **Coordination of Certain Issues Before Approval of Settlement or Other Disposition in Appeals (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To designate certain Regional Directors of Appeals and/or Directors, Appeals Operating Units to coordinate Appeals Coordinated issues. 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 National Director of Appeals and/or Chief, Appeals identifies for coordination because of the need or desirability for consistent treatment by the Internal Revenue Service.
2. **Delegated to:** The National Director of Appeals.

**NOTE:**

This authority is also delegated to the Chief, Appeals.

3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To concur in the disposition of an Appeals Coordinated Issue as proposed by the appeals office having jurisdiction over a case containing such an issue. To assist, guide, and advise the appeals office having jurisdiction over such issue toward effecting proper disposition thereof.
5. **Delegated to:** The designated Regional Director of Appeals.

**NOTE:**

This authority is also delegated to the Directors, Appeals Operating Units.

6. **Redelegation:** The designated Regional Director of Appeals and/or Directors, Appeals Operating Units may redelegate to an Assistant Regional Director of Appeals or an Appeals Office Chief.

**NOTE:**

This authority may also be redelegated to the Deputy Directors, Appeals Operating Units, Appeals Area Directors, and/or Deputy Appeals Area Directors.

7. **Source of Authority:** Treasury Order 150-10.
8. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 179 (Rev. 1), effective September 15, 1994.
9. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.94 (Effective Date: 10-08-1996) Order Number 180 (Rev. 3)**

#### **Requests for Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To request 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.*).
2. **Authority:** To perform the tasks enumerated in the Act, including:
  - A. issuing notice to the customer as required in Sections 1104(a), 1105(2), 1106(b and c), 1107(2), 1108(4), and 1112(b);

- 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;
  - C. 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);
  - D. issuing notice to the customer that no legal proceeding is contemplated as required in Section 1110(d)(2);
  - E. issuing notice to the customer that customer record information has been transferred to another agency as required in Section 1112(b);
  - F. 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;
  - G. transferring customer record information in accordance with Section 1112(a) to another Federal department or agency;
  - H. 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
  - I. requesting account information as required in Section 1113(g).
3. **Delegated to:** Chief Inspector, Assistant Chief Inspector (Internal Security), Director, Office of Investigations and Technology, Regional Inspectors, and Assistant Regional Inspectors (Internal Security).

**NOTE:**

This authority is also delegated to the Personnel Security Officer.

- 4. **Redelegation:** This authority may not be redelegated.
- 5. **Source of Authority:** 31 CFR Part 14--Right to Financial Privacy Act.
- 6. A copy of this delegation order should be provided to financial institutions should they question the authority of the official to issue a formal written request for financial records.
- 7. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 180 (Rev. 2), effective July 28, 1994.
- 8. Signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.95 (Effective Date: 10-31-1987)  
Order Number 181 (Rev. 1)**

**Authority to Designate Qualified General Assistance Programs Described in Section 51(d)(6) of the Internal Revenue Code (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

- 1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-10, authority is hereby delegated as follows -- 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'sor **Division Commissioner's** area of Jurisdiction.

**NOTE:**

This authority is also delegated to: SB/SE Area Directors; W&I Directors, Compliance, Communication, Assistance, Research and Education (CARE) and Area Directors; LMSB Directors, Field Operations; TE/GE Directors, Employee Plans, Exempt Organizations, Government Entities.

- 2. This authority may be redelegated to Taxpayer Service Specialists, Taxpayer Service Representatives, Tax Technicians, Revenue Agents, and Revenue Officers.

**NOTE:**

This authority may also be redelegated to W&I Tax Resolution Representatives, Customer Service Center, Customer Service Representatives; and SB/SE Tax Compliance Officers or their equivalent.

3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 181, effective September 21, 1979, is superseded.
4. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

**1.2.2.96 (Effective Date: 05-05-1997)  
Order Number 182 (Rev. 7)**

**Execute Returns (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.
2. **Delegated to:** Internal Revenue Agents; Tax Auditors; Revenue Officers, GS-9 and above; Collection Support function managers, GS-9 and above; Automated Collection Branch Managers, GS-9 and above; Service Center Collection Branch Managers GS-9 and above; Detroit Computing Center Employment Tax Adjustment Program (ETAP) Support Managers, GS-9 and above.

**NOTE:**

This authority is also delegated to Automated Collection Branch Unit Managers GS-11 and above; SB/SE Tax Compliance Officers; Customer Service Collection Branch Managers GS-10 and above; Tax Resolution Representatives GS-9 and above.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9.
5. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 182 (Rev. 6), effective October 12, 1994.
6. Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

**1.2.2.97 (Effective Date: 08-23-1996)  
Order Number 183 (Rev. 7)**

**Extension of Time for Making Certain Elections (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To grant, for cases within their respective jurisdictions, a reasonable extension of the time fixed by regulations, or by a revenue ruling, a revenue procedure, a notice, or an announcement published in the Internal Revenue Bulletin, for the making of an election or application for relief in respect of tax under all subtitles of the Internal Revenue Code, except subtitles E, G, H, and I, subject to the requirements of 26 CFR 301.9100-1.
2. **Delegated to:** EP/EO branch chiefs in the National Office; branch chiefs in offices of Associate Chief Counsel (Domestic), (Employee Benefits and Exempt Organizations), and branch chief and technical assistant in offices of Associate Chief Counsel (International).

**NOTE:**

This authority is also delegated to TE/GE Directors, Employee Plans, Exempt Organizations, and Government Entities, Manager EO Technical, Manager EP Technical Quality Assurance, Manager EP Technical Guidance and Quality Assurance, Manager EP Voluntary Compliance, Manager EO Projects/Voluntary

Compliance, GE Managers of Outreach, Planning and Review; Operating Division Counsel (TE/GE) and branch chiefs in the offices of Associate Chief Counsel (Procedure and Administration), Associate Chief Counsel (Passthroughs and Special Industries), Associate Chief Counsel (Corporate), Associate Chief Counsel (Financial Institutions and products), Associate Chief Counsel (Tax Exempt/Government entities), and Associate Chief Counsel (Income Tax and Accounting).

3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To grant for IRC 505(c) and 508 matters, 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 301.9100-1.
5. **Delegated to:** Group Managers in Employee Plans and Exempt Organizations Key Districts.

**NOTE:**

This authority is also delegated to Group Managers in: Employee Plans; Exempt Organizations; Federal, State & Local Governments; Indian Tribal Governments; and Tax Exempt Bonds.

6. **Redelegation:** This authority may not be redelegated.
7. **Source of Authority:** 26 CFR 301.9100-1.
8. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 183 (Rev. 6), effective April 4, 1995.
9. Signed: J. R. Watson, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.98 (Effective Date: 10-23-1998) Order Number 184 (Rev. 7)**

**Certification of Time and Attendance (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** In accordance with applicable statutes, executive orders, regulations and policies, 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.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National office or the field; and the service center and computing center directors.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; all Directors who report to Assistant Deputy Commissioners, Division Commissioners, Deputy Division Commissioners, Chiefs and Deputy Chiefs; National Taxpayer Advocate, Deputy National Taxpayer Advocate, Area Advocates; TE/GE Area Managers; Directors, Submission Processing Field; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field.

3. **Redelegation:** This authority may not be redelegated.

4. **Source of Authority:** Section 3.6.G. of Title 6 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 184 (Rev. 6), effective April 3, 1991.
6. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.99 (Effective Date: 08-18-1992)**

#### **Order Number 185 (Rev. 1)**

##### **Authority to Provide Advice on Questionable Payments**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Directive 12-02, there is hereby delegated to the Director, Systems and Accounting Standards, 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.
2. This authority may not be redelegated.
3. This Order supersedes Delegation Order No. 185, effective September 28, 1980.
4. Signed: Philip Brand, Chief Financial Officer, Date: July 24, 1992

### **1.2.2.100 (Effective Date: 03-10-1999)**

#### **Order Number 186 (Rev. 3)**

##### **Authority to Establish Travel and Relocation Regulations and Allowances (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To make regulations, standards, requirements, guidelines, and allowances for temporary duty and relocation travel incident to official business for the IRS.
2. **Delegated to:** National Director for Systems and Accounting Standards.

##### **NOTE:**

This authority is also delegated to Director, Systems and Accounting Standards.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** 41 CFR Chapter 301, Treasury Directive 74-07, IRM 1763, Travel Handbook.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order 186 (Rev. 2), effective May 24, 1994.
6. Signed: Donna H. Cunninghame, Chief Financial Officer

### **1.2.2.101 (Effective Date: 01-20-1995)**

#### **Order Number 187 (Rev. 4)**

##### **Determining Imprest Fund Requirements (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 101-02, 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; and
  - B. Investigative Purposes.
3. List of delegated officials for imprest funds located in the National Office:
  - Assistant Commissioner
  - Office of Financial Operations, Financial Management Division.



**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Chief Financial Officer.

4. List of delegated officials for imprest funds located in regional headquarters offices, districts and service centers, within their respective regions:
  - Chiefs, Accounting Branches, Offices of the Regional Controllers.

**NOTE:**

This authority is also delegated to the Chief Financial Officer.

5. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
6. The authority delegated herein may not be redelegated.
7. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 187 (Rev. 3), effective April 6, 1992.
8. C. Morgan Kinghorn, Chief Financial Officer

**1.2.2.102 (Effective Date 04-03-1991)  
Order Number 188 (Rev. 4)**

**Authorization to Grant Case by Case Exemptions to the Financial Conflict of Interest Provision in 18 U.S.C. Subsection 208(a) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue by Treasury Order 102-01 (as revised), 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:
  - Chief Operations Officer
  - Chief Financial Officer
  - Chief Information Officer
  - Chief Inspector
  - Associate Chief Counsel (Finance and Management)
  - Assistant Commissioners
  - Assistants to the Commissioner
  - Assistant to the Deputy Commissioner
  - Regional Commissioners
  - Regional Counsel
  - District Directors
  - Service Center Directors
  - Austin Compliance Center

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Director, International; National Field Director of Examination; TE/GE Directors Exempt Organizations, Employee Plans, and Government Entities; W&I Director, Compliance; SB/SE Area Directors; Directors, Customer Service Centers, Directors, Accounts Management



Field and Directors, Compliance Services Field; Directors, Submission Processing Field; Deputy Chief Counsel, Appeals Directors, Operating Units.

2. 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 districts and service centers and the Austin Compliance Center. **The authority may also be redelegated by the Deputy Chief Counsel to the Associate Chief Counsel (General Legal Services) and Operating Division Counsels.**

**NOTE:**

This authority may also be redelegated not lower than W&I Territory Manager; LMSB Territory Manager; Directors, Federal, State and Local Governments and Indian Tribal Governments; SB/SE Territory Manager; TE/GE Employee Plans Area Manager; Exempt Organization Area Manager; Government Entities Manager Field Operations; Directors reporting to Chiefs in National Headquarters, Appeals Area Directors, Deputy Appeals Area Directors; Directors, Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds.

3. 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, Chief Operations Officer, Chief Financial officer, Chief Information Officer, Chief Inspector and with the Commissioner for all Assistant Commissioners, Assistants to the Commissioner, Assistant to the Deputy Commissioner, Regional Commissioners, District Directors, Service Center Directors, Director, Austin Compliance Center, and Regional Inspectors.
4. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 188 (Rev. 3), effective October 4, 1990.
5. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.103 (Effective Date: 04-03-1991) Order Number 189 (Rev. 5)**

**Authority to Authorize Travel Not at Government Expense (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority granted to the Commissioner of Internal Revenue Service by Chapter 250 of the Treasury Personnel Management 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:
  - Chief Operations Officer
  - Chief Financial Officer
  - Chief Information Officer
  - Chief Inspector
  - Assistant Commissioners
  - Chief Counsel
  - Associates Chief Counsel
  - National Director of Appeals
  - Regional Commissioners
  - Regional Counsel

## **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Chiefs; National Taxpayer Advocate; All Directors reporting to Assistant Deputy Commissioners, Division Commissioners, Chiefs and National Taxpayer Advocate, Area Advocates; Operating Division Counsels; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Field.

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, Service Center Directors, and the Director, Austin Compliance Center.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 189 (Rev. 4), effective October 4, 1990, is superseded.
4. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.104 (Effective Date: 10-08-1996)**

#### **Order Number 190 (Rev. 4)**

##### **Transfer of Technical Functions to the Office of Chief Counsel**

1. **Authority:** To perform, effective with implementation of the March 21, 1982, reorganization, all functions performed by the Corporation Tax and Individual Tax Divisions, including but not limited to:
  - A. 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; and to 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.
  - B. Subject to the limitations set forth in Treasury Order 150-02, to supervise and evaluate the work of all officers and employees of the functions transferred and 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.
2. **Delegated to:** Chief Counsel.
3. **Redelegation:** This authority may be redelegated.
4. **Sources of Authority:** 26 CFR 301.7701-9, the Internal Revenue Code of 1954, and Treasury Orders 150-02 and 150-10.
5. This order supersedes Delegation Order No. 190 (Rev. 3), effective March 9, 1993.
6. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.105 (Effective Date: 10-01-1999)**

#### **Order Number 191 (Rev. 2)**

##### **Delegation of Authority to Levy on Property in Hands of Third Parties (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To levy on property or rights to property in the possession of third parties.
2. **Delegated to:** Automated Collection Branch Chiefs or equivalent in the Compliance or Customer Service Divisions **Accounts Management or Compliance Field Services** .

## **NOTE:**

This authority is also delegated to Tax Resolution Representatives in W&I Division.

3. **Redelegation:** This authority may be redelegated only to Collection branch GS-1169 personnel, GS-592 Grade-8 personnel, and GS-962 Grade-8 personnel.
4. **Source of Authority:** 26 CFR 301.7701-9, 301.6331-1, 301.6343-1, 301.6342-1, 301.6343-2 and IRC Section 6343(d).

5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 191, effective October 4, 1990.
6. Signed: John M. Dalrymple, Chief Operations Officer

### **1.2.2.106 (Effective Date: 04-03-1991) Order Number 192 (Rev. 6)**

#### **Authority to Approve the Use of Cash to Purchase Official Passenger Transportation Services Exceeding \$500 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue Service by Treasury Order No. 150-10, and FPMR Temporary Regulation G-50, the officials designated below are hereby delegated the authority to authorize or approve use of cash to procure emergency passenger transportation services costing more than \$500, and to request exemptions, when necessary, from the General Services Administration, for non-emergency cash purchases of passenger transportation services exceeding the \$500 limitation:
  - Assistants to the Commissioner
  - Assistant to the Deputy Commissioner
  - Division Directors (or equivalent level position)
  - Director, Martinsburg Computing Center
  - Director, Detroit Computing Center
  - Chief Counsel
  - Regional Commissioners
  - Regional Directors of Appeals
  - Assistant Regional Commissioners
  - Regional Inspectors
  - Assistant Regional Inspectors
  - District Counsel
  - District Directors
  - Service Center Directors
  - Director, Austin Compliance Center

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate, Area Advocates; Deputy National Taxpayer Advocate; Operating Division Counsels; All Directors reporting to the Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate and Operating Division Counsels; and Area and Field Operations Managers in TE/GE; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Field.

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).

## NOTE:

This authority may also be redelegated not lower than Territory Managers in field offices and second-level supervisors in National Headquarters, and Appeals Area Directors and/or Deputy Appeals Area Directors.

4. The Chief Counsel may redelegate this authority to a level not lower than **Office Heads** (replaces "Office Director in the National Office" ); and the Regional Director of Appeals may redelegate not lower than the Chief, Appeals Office.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 192, (Rev. 5) effective October 4, 1990.
6. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.107 (Effective Date: 11-8-2000) Order Number 193 (Rev. 6)**

#### **Authorization to Perform Functions of the Commissioner**

1. **Authority:** To perform any function the Commissioner is authorized to perform.
2. **Delegated to:** Deputy Commissioner.
3. **Authority:** To perform those functions the Commissioner is authorized to perform which arise out of, relate to, or concern the respective activities or functions administered by the delegated officials. Each of these officials will exercise this authority in his or her own capacity and under his or her own title and is responsible for referring matters to the Commissioner for action when appropriate.
4. **Delegated to:** Assistant Deputy Commissioners, Division Commissioners and Chiefs.
5. **Redelegation:** The authority in this order may not be redelegated.
6. **Authority:** To take actions previously delegated to District Directors, Regional Commissioners, Directors of Service Centers, and Assistant Commissioners by Treasury Regulations, Treasury Decisions, or Revenue Procedures for matters under their jurisdiction or cases under their responsibility; and to delegate same to officers and persons under their supervision, except where prohibited by law or where inconsistent with delegations reprinted in IRM 1.2, Section 2.
7. **Delegated to:** Assistant Deputy Commissioners, Division Commissioners; Chiefs; and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field.
8. **Redelegation:** The officials identified in paragraph 7 may redelegate the authority provided in paragraph 6 as to matters under their jurisdiction and cases under their responsibility.
9. **Source of Authority:** Treasury Order No. 150-10; Treas. Reg. 301.7701-9; I.R.C. § 7701(a).
10. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 193 (Rev. 5), effective August 29, 1996 (as amended November 24, 1999).
11. Signed: Charles O. Rossotti, Commissioner

### **1.2.2.108 (Effective Date: 10-04-2000) Order Number 196 (Rev. 4)**

#### **Federal Tax Lien Certificates**

1. **Authority:** To sign notices of Federal tax lien.
2. **Delegated to:** SB/SE Compliance Area Directors and W&I Compliance Center Director and W&I Area Directors; SB/SE and W&I Compliance Managers responsible for collection matters; GS-9 and above revenue officers; GS-9 and above dyed fuel compliance officers; GS-9 and above Tax Resolution Representatives and Field Assistance Group Managers; GS-9 and above Customer Service Representatives (in accounts management and compliance services sites processing correspondence and notice account calls), and GS-592/962-8 Compliance/Collection personnel.
3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To issue certificates of release of Federal tax lien for (Satisfied and Unenforceable).

5. **Delegated to:** SB/SE Compliance Area Directors and W&I Area Directors, GS 9 and above revenue officers, Field Assistance Group Managers, and SB/SE Compliance Managers.
6. **Redelegation:** This authority may not be redelegated.
7. **Authority:** To issue certificates of release of Federal tax lien for accepted Offers-in-Compromise.
8. **Delegated to:** SB/SE Compliance Area Directors and W&I Area Directors, Compliance Technical Support Managers, Revenue Officer Advisor Reviewers, GS-11 and above Offer in Compromise Specialists, and SB/SE Compliance Managers assigned offer-in-compromise cases.
9. **Redelegation:** This authority may not be redelegated.
10. **Authority:** To issue certificates of release of Federal tax lien (Bond).
11. **Delegated to:** SB/SE Compliance Area Directors and W&I Area Directors, Compliance Technical Support Managers and Compliance Technical Support Group Managers, Insolvency Group Managers, Insolvency Territory Managers, and Revenue Officer Advisor Reviewers.
12. **Redelegation:** This authority may not be redelegated.
13. **Authority:** To issue certificates of discharge, subordination, nonattachment, revocation, and to determine the adequacy of a notice of non-judicial sale for property encumbered with a federal tax lien.
14. **Delegated to:** SB/SE Compliance Area Directors and W&I Area Directors, Compliance Technical Support Managers and Compliance Technical Support Group Managers, Insolvency Group Managers and Insolvency Territory Managers.
15. **Redelegation:** This authority may not be redelegated.
16. **Authority:** To issue release of Right of Redemption.
17. **Delegated to:** SB/SE Compliance Area Directors and W&I Area Directors, and Compliance Technical Support Managers.
18. **Redelegation:** This authority may not be redelegated.
19. **Authority:** To withdraw a filed notice of Federal tax lien.
20. **Delegated to:** SB/SE Compliance Area Directors and W&I Area Directors, Compliance Technical Support Managers and Technical Support Group Managers, Insolvency Group Managers and Insolvency Territory Managers.
21. **Redelegation:** This authority may not be redelegated.
22. **Sources of Authority:** Treasury Order 150-10 and 26 USC Sections 6321, 6323, 6324, and 6325.
23. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 196 (Rev.3), effective February 20, 1998.
24. Signed: David A. Mader, Acting Deputy Commissioner

### **1.2.2.109 (Effective Date: 05-20-1997)**

#### **Order Number 198**

##### **Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** 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 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 Procedural. This authority does not extend to affixing the seal to material to be published in the Federal Register and affixing the seal of the District Director or **Division Commissioner** or Assistant Commissioner (International) to certify material in his or her custody in any case in which such copies may be furnished to applicants only by the Commissioner pursuant to Executive Order, Treasury Decision, or the Statement of Procedural Rules.
2. **Delegated to:** Assistant Commissioner (International); Regional Commissioners; and District, Service Center, and Computing Center Directors.

#### **NOTE:**

This authority is also delegated to the Chief, Communications and Liaison and the Director, Submission Processing Field.

3. **Redelegated:** This authority may be redelegated only to Disclosure Officers and supervisory personnel to the extent necessary within the exercise of their official duties.
4. **Sources of Authority:** Treasury Order 150-10; 26 CFR 301.7701-9; 26 CFR 301.7514-1 and 26 CFR 301.7622-1.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 198 (Rev. 3), effective October 4, 1990.
6. Signed: John Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

**1.2.2.110 (Effective Date: 01-15-1997)  
Order Number 199 (Rev. 3)**

**Interagency Reimbursement Agreements with State Department for On-Site Support of Overseas Offices of the Assistant Commissioner (International) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To enter into interagency reimbursement agreements with the Department of State. This only applies to agreements that are necessary for the proper support of overseas offices of the Assistant Commissioner (International).
2. **Delegated to:** Assistant Commissioner (International).

**NOTE:**

This authority is also delegated to the LMSB Director, International.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Order No. 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 199 (Rev. 2), effective October 31, 1987.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

**1.2.2.111 (Effective Date: 04-16-1997)  
Order Number 200 (Rev. 1)**

**Notice of the Existence of a Conflicting Claim to the Investment Tax Credit for a Film or Tape (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To issue a notice of the existence of a conflicting claim to the investment tax credit for a film or tape being asserted by another person.
2. **Delegated to:** Assistant Commissioner (Examination).

**NOTE:**

This authority is also delegated to LMSB Director Communication, Technology, and Media.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** 26 CFR 7.48-2(b)(3), Temp. Treas. Reg. Sections 7.48-2(b)(3) and 7.48-2(c)(2).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 200, effective June 29, 1983.
6. Signed: James E. Donelson, Acting Chief Compliance Officer



### **1.2.2.112 (Effective Date: 12-12-1996) Order Number 202 (Rev. 3)**

**Authority for Appointment of Custodian to Evaluate Foreign Gifts, Decorations and Unconditional (In-Kind) Gifts (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To receive, evaluate and dispose of foreign gifts, decorations and unconditional (in-kind) gifts tendered to Service employees in a manner consistent with the Foreign Gifts and Decorations Act of 1966, amended (5 U.S.C. 7342) (31 U.S.C. 321(d)).
2. **Delegated to:** Directors of Support Services in regions and Director Support and Services Division, Headquarters Operations.

**NOTE:**

This authority is also delegated to Facilities Management branch-level managers in Agency-Wide Shared Services.

3. **Redelegation:** This authority may not be redelegated.
4. **Source(s) of Authority:** Treasury Order 101-05, Treasury Directive 61-04.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 202 (Rev. 2), issued May 11, 1995.
6. Signed: Margaret M. Richardson, Commissioner

### **1.2.2.113 (Effective Date: 03-14-1997) Order Number 204 (Rev. 3)**

**Rewards for Informant Information (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve rewards for information relating to violations of internal revenue laws.
2. **Delegated to:** Service Center Directors; Assistant Commissioner (International).

**NOTE:**

This authority is also delegated to: Directors, Accounts Management Field and Directors, Compliance Services Field; and Director, International.

3. **Redelegation:** This authority may be redelegated not lower than Chief, Examination Branch, or Chief, Examination Division, as appropriate.

**NOTE:**

This authority may be redelegated not lower than Compliance Services Field managers and managers reporting directly to the Director, International.

4. **Source(s) of Authority:** Authority vested in Commissioner and District Directors by 26 CFR 301.7701-9 and 301.7623-1.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 204 (Rev. 2), effective October 4, 1990.
6. Signed: James E. Donelson, Acting Chief Compliance Officer



**1.2.2.114 (Effective Date: 09-23-1994)  
Order Number 205 (Rev. 7)**

**Consensual Monitoring of Wire and Non-Wire Conversations in Criminal Investigation (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the Authority vested in the Commissioner of Internal Revenue by Department of the Treasury Order 150-10 and in accordance with a Memorandum from the Attorney General to the Heads and Inspectors General of Executive Departments and Agencies (dated November 7, 1983), the authority to approve the interception of verbal wire and non-wire communications with the consent of at least one party to the communication is hereby delegated as follows:
  - A. The Deputy Chief Inspector; the Assistant Chief Inspector (Internal Security); and the Director and Deputy Director, National Operations Division (Criminal Investigation) are authorized to approve the interception of non-telephone conversations in all criminal investigations conducted by the Internal Revenue Service pursuant to the requirements set out in the Attorney General's November 7, 1983, memorandum.

**NOTE:**

This authority is also delegated to Criminal Investigation Director and Deputy Director, Operations Support.

- B. Regional Inspectors may approve interception of non-telephone conversations when exigent circumstances preclude obtaining prior written approval from an otherwise designated official.
- C. The Director, Office of Investigations (Internal Security); Assistant Regional Inspectors (Internal Security); Division Chiefs, Criminal Investigation; and the Director and Deputy Director, National Operations Division (Criminal Investigation) are authorized to approve the interception of telephone conversations in all criminal investigations conducted by the Internal Revenue Service.

**NOTE:**

This authority is also delegated to Criminal Investigation Special Agents in Charge.

- D. Criminal Investigators (GS-1811 series) of the Internal Security or Criminal Investigation functions, 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.
2. This authority may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 205 (Rev. 6), effective January 19, 1994, is superseded.
4. Signed: Phil Brand, Chief Compliance Officer

**1.2.2.115 (Effective Date: 05-12-1986)  
Order Number 206 (Rev. 1)**

**Delegated Responsibility for Referral Authority in Organized Crime Drug Enforcement Task Force Cases (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. This Delegation Order has been rescinded and is replaced by Delegation Order 263, Criminal Referral Authority.
2. As of July 2, 2000, the Criminal Investigation (CI) function of the IRS was reorganized as a line function reporting to the Deputy Commissioner. As part of the redesign, the Secretary of the Treasury issued Treasury Order 150-35, which delegates the authority to refer criminal matters to the Department of Justice. The Commissioner is redelegating his authority to the Chief, Criminal Investigation.

### **1.2.2.116 (Effective Date: 10-29-2000) Order Number 207 (Rev. 3)**

#### **Requests for Space**

1. **Authority:** To approve and sign Requests for Space (SF-81's).
2. **Delegated to:** Director, Real Estate and Facilities Management.
3. **Redelegation:** This authority may be redelegated not lower than to Facilities Associate Directors.
4. **Sources of Authority:** Treasury Department Order 150-10
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 207 (Rev. 2), effective February 12, 1997 (as amended).
6. Signed: Bob Wenzel, Deputy Commissioner of Internal Revenue

### **1.2.2.117 (Effective Date: 06-15-1995) Order Number 208 (Rev. 6)**

#### **Delegation of Authority in the Performance of Commercial Activities (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in me by Treasury Order 150-10 and OMB Circular A-76 is hereby delegated as shown in the following paragraphs.
2. The **Chief, AWSS** (former authority to Strategic Planning and Communications), is authorized to determine, after consultation with the Chiefs, and the Chief Counsel, **as well as Assistant Deputy Commissioners; Division Commissioners, the National Taxpayer Advocate, Directors Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field, and Directors Submission Processing Field** 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 **Chief, AWSS** (replacing Strategic Planning and Communications), are of such large and Servicewide significance that the Commissioner's involvement is necessary.
3. The authority to certify the Most Efficient Organization (MEO), sign the final result of the A-76 cost comparison review, decide A-76 appeals concerning the award of contracts subsequent to formal A-76 cost comparisons, and 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:
  - Assistant to the Deputy Commissioner
  - Deputy Chief Counsel
  - Chief Officers
  - Regional Chiefs Customer Service
  - Regional Chief Compliance Officers
  - Regional Directors of Support Services
  - Regional Inspectors
  - Regional Counsel
  - District Directors
  - Service Center Directors
  - Director, Detroit Computing Center
  - Director, Martinsburg Computing Center
  - Director, Austin Compliance Center

#### **NOTE:**

This authority is also delegated to Assistant Deputy Commissioners, Division Commissioners; Directors in Agency-Wide Shared Services; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Field; the Associate Chief Counsel (Finance and Management); and Operating Division Counsels.

4. 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, the Executive Officer for Service Center Operations, **Chief, Customer Service Field Operations; Assistant Deputy Commissioners, Division Commissioners and Chiefs** or, in the case of National Headquarters activities, the Deputy Commissioner or Chief Counsel for those activities over which they have supervision or control.

**NOTE:**

The authority to make this decision is also delegated to the Deputy Chief Counsel for all activities over which the Chief Counsel has supervision and control. This authority may be redelegated to the Associate Chief Counsel (Finance and Management).

5. The authorities in paragraphs 2, 3 and 4 above may not be redelegated **except as expressly provided**.
6. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 208 (Rev. 5), effective April 3, 1991, is superseded.
7. Signed: Michael P. Dolan, for Margaret M. Richardson, Commissioner

**1.2.2.118 (Effective Date: 02-08-1991)**

**Order Number 209 (Rev. 4)**

**Delegation of Authority in Partnership and S Corporation Matters (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by IRC 6223, 6224, 6228, 6229, 6231(a)(7), 6232, 6243, and 6244, and Treasury Order 150-10 delegations of authority in Partnership and S Corporation matters are provided in the following paragraphs.
2. 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 revenue agents (grade GS-11 and higher).
3. Authority to sign the notice of final partnership or S corporation administrative adjustment is delegated to:
  - A. Chiefs and associate chiefs of appeals offices;
  - B. Appeals team chiefs as to their respective cases;
  - C. Appeals officers in service centers and the Austin Compliance Center; **or Customer Service Centers** ;
  - D. Revenue agents (reviewers), (grade GS-11 and higher), in Examination Division or in Office of Taxpayer Service and Compliance, Assistant Commissioner (International); and
  - E. Revenue agents (grade GS-11 and higher) in service centers and the Austin Compliance Center, **or Customer Service Centers** .

**NOTE:**

This authority is also delegated to Appeals Area Directors, Team Leaders, Team Managers, and Team Case Managers.

4. 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 subchapter S items and any items affected by such items for such partnership or S corporation taxable year is delegated to:
  - A. Chiefs and associate chiefs of appeals offices;
  - B. Appeals team chiefs as to their respective cases
  - C. Appeals officers in service centers and the Austin Compliance Center **or Customer Service Centers** but not as to their respective cases;
  - D. Revenue agents (reviewers), (grade GS-11 and higher), in Examination Division or Office of Taxpayer Service and Compliance, Assistant Commissioner (International); and
  - E. Revenue agents (grade GS-11 and higher) in service centers and the Austin Compliance Center **or Customer Service Centers** .

**NOTE:**

This authority is also delegated to Appeals Area Directors, Deputy Appeals Area Directors, Team Managers, and Team Case Leaders.

5. Authority to designate a Tax Matters Partner with respect to a partnership or a Tax Matters Person for an S Corporation, is delegated to:
  - A. Chiefs and associate chiefs of appeals offices;
  - B. Chiefs and associate chiefs of appeals offices; and
  - C. Group managers in Examination Division.

**NOTE:**

This authority is also delegated to Appeals Area Directors, Appeals Deputy Area Directors, Team Managers, and Team Case Leaders; LMSB Team Managers; and group managers as to their respective cases.

6. Authority to sign consents fixing the period of limitations on assessment and collection of any tax under subtitle A attributable to any partnership item or subchapter S item (or affected item, or any items that have become nonpartnership items or nonsubchapter S items (or any item affected by such items), or to extend the period for filing a civil action for adjustment of partnership or subchapter S items pursuant to IRC 6228, is delegated to:
  - A. Appeals officers;
  - B. Appeals team chiefs, as to their respective cases;

**NOTE:**

Also delegated to Appeals Team Case Leaders.

- C. The Examination Division as indicated in Delegation Order No. 42, as revised.
7. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.
8. The authority delegated herein may not be redelegated.
9. Delegation Order No. 209 (Rev. 4), effective September 17, 1990, is hereby superseded.
10. Signed: David G. Blattner, Chief Operations Officer

**1.2.2.119 (Effective Date: 05-12-1986)**

**Order Number 210 (Rev. 1)**

**Certain Determinations With Respect to Abusive Tax Shelter Partnerships (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. 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;

**NOTE:**

This authority is also delegated to LMSB Director of International; LMSB Directors, Field Operations; W&I Director, Compliance; SB/SE Area Directors.

- B. Assistant Commissioners (Examination) and (International) when pre-filing notification letters have not been issued.

**NOTE:**

This authority is also delegated to LMSB Director of International; SB/SE Director of Compliance; and TE/GE Director, Government Entities.

2. The authority to make such determinations may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 210, effective January 25, 1985, is superseded.
4. Signed: James I. Owens, Deputy Commissioner

**1.2.2.120 (Effective Date: 10-09-1996)  
Order Number 213 (Rev. 3)**

**Formal Document Requests (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To issue Formal Document Requests and to perform other related functions.
2. **Delegated to:** Special agents; revenue agents; revenue officers; tax auditors; tax law specialists; attorneys estate tax; estate tax examiners; tax examiners in the correspondence examination function; revenue representatives; office collection representatives; internal auditors and internal security inspectors; investigators (Internal Security); Internal Security assistants; revenue service representatives and assistant revenue service representatives.

**NOTE:**

This authority is also delegated to W&I Tax Resolution Representatives, and Tax Compliance Officers.

3. **Redelegation:** This authority may not be redelegated.
4. **Source(s) of Authority:** 26 CFR 301.7602-1 and IRC 982.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 213 (Rev. 2) effective October 4, 1990.
6. Signed: John M. Dalrymple, Acting Chief Compliance Officer

**1.2.2.121 (Effective Date: 10-26-1985)  
Order Number 214**

**Delegation of Authority to Perform Functions Regarding Valuation, Correspondence and The Internal Revenue Bulletin**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by paragraph 9 of Treasury Order 150-02, 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 Speciality Tax Branch of the Individual Tax Division are transferred respectively to the Tax Forms and Publications Division and the Taxpayer Service Division.
2. Signed: Michael J. Murphy, Senior Deputy Commissioner

**1.2.2.122 (Effective Date: 08-26-1997)  
Order Number 219 (Rev. 4)**

**Jeopardy and Termination Assessments (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To make jeopardy and termination assessments.
2. **Delegated to:** Director, International District Operations and District Directors.

## NOTE:

This authority is also delegated to SB/SE Area Directors; LMSB Director, International; and LMSB Directors, Field Operations; W&I Director of Compliance; TE/GE Directors Employee Plans, Exempt Organizations, and Government Entities; Criminal Investigation Area Directors.

3. **Redelegation:** This authority may be redelegated to the Assistant District Director **Deputy Director** if the District Director or **Director** has excluded himself/herself from personal involvement due to reasonable cause **restrictions imposed by conflict of interest provisions (18 USC Ch. 11) and standards and rules of conduct applicable to Government, Executive Branch, Treasury, and Service employees**, or because he/she had access to grand jury information. If the Assistant District Director position does not exist, approval rests with the Division Chiefs in the following order: Compliance, Examination, Collection, Criminal Investigation, and Employee Plans and Exempt Organizations.
4. If the International officials identified above must exclude themselves from personal involvement, then the personal approval of the Assistant Commissioner (International) or Deputy Assistant Commissioner (International) is required. If all International or District officials **any officials** identified above must exclude themselves from personal involvement, the personal approval of the Chief Compliance Officer or Regional Commissioner or **Division Commissioner or Deputy Division Commissioner** is required.
5. **Source(s) of Authority:** 26 CFR 301.6020-1, 26 CFR 301.6201-1, 26 CFR 301.7701-9, IRC 6861, 6862, 6851, Treasury Order 150-10.
6. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 219 (Rev. 3), effective March 7, 1994.
7. Signed: James E. Donelson, Acting Chief Compliance Officer

### 1.2.2.123 (Effective Date: 04-16-1997)

#### Order Number 220 (Rev. 3)

##### Claims of Executive Privilege in Federal Courts (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)

1. **Authority:** To claim executive privilege with respect to the Internal Revenue Service records or information in matters before the United States Court of Federal Claims, the United States Tax Court, and other federal courts.
2. Certain federal courts recognize claims of executive privilege by the head of the agency as the sole basis for protecting internal or inter-agency records or information that reflect recommendations, advisory opinions, deliberations, and other similar matters, comprising the process by which governmental decisions and policies are formulated.
3. Executive privilege may be claimed only for those internal or inter-agency records or information that are predecisional and deliberative, the disclosure of which would significantly impede or nullify Internal Revenue Service actions in carrying out a responsibility or function or would constitute an unwarranted invasion of personal privacy. Before any claim of executive privilege is made, there shall be coordination with the appropriate function(s).
4. Authority to claim the states secrets privilege is not delegated by this order. The states secrets privilege generally encompasses records or information, the disclosure of which would harm national security or the conduct of international relations.
5. **Delegated to:** Through the Chief Counsel to the Assistant Chief Counsel (Disclosure Litigation), or in the absence, or at the request, of the Assistant Chief Counsel (Disclosure Litigation), to the Deputy Assistant Chief Counsel (Disclosure Litigation).

## NOTE:

This authority is also delegated through the Chief Counsel to the Deputy Associate Chief Counsel (Procedure and Administration)

6. **Redelegation:**



**NOTE:**

This authority may only be redelegated by the Chief Counsel.

7. **Source of Authority:** Treasury Department Order 150-10.
8. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 220 (Rev. 2), effective October 1, 1991.
9. Signed: Margaret Milner Richardson, Commissioner

**1.2.2.124 (Effective Date: 04-01-1999)  
Order Number 221 (Rev. 3)**

**Authority To Grant Extensions and Waivers**

1. **Authority:** To grant extensions of time to file Form W-2 series, Form W-2G, Form 1042-S, Form 1098 series, Form 1099 series, Form 5498 series, and Form 8027; to grant waivers of magnetic media reporting requirements for these information returns; and to grant extensions of time to furnish statements to recipients (recipient copies of these information returns). These authorities can only be exercised in accordance with applicable procedures.
2. **Delegated to:** Magnetic Media Specialists at the Martinsburg Computing Center.
3. **Redelegation:** These authorities may not be redelegated.
4. **Sources of Authority:** 26 CFR 1.6081-1, 26 CFR 301.7701-9, 26 CFR 301.6011-2T, 26 CFR 1.6042-4(e)(2), 26 CFR 1.6044-5(b), 26 CFR 1.6049-6(e)(2), 26 CFR 1.6050E-1(l)(2), 26 CFR 1.6050J-1T (Q/A-42), 26 CFR 31.6051-1(d)(2), 26 CFR 1.6052-2(c)(2), and Treasury Order 150-10.
5. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 221 (Rev. 2), effective April 4, 1997.
6. Signed: Toni Zimmerman for Paul J. Cosgrave, Chief Information Officer

**1.2.2.125 (Effective Date: 05-14-1996)  
Order Number 222 (Rev. 4)**

**Pen Registers and Monitoring Communications (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve the use of pen registers in investigations involving felony violations within the jurisdiction of Criminal Investigation, wagering violations, and for locating fugitives from justice charged with a violation who were the subject of an investigation by Criminal Investigation, contingent upon the obtaining of a court order prior to installation of the pen registers AND to approve the application for issuance of a court order to monitor communications via display pagers, facsimile transceivers, and tone and voice pagers (non-aural portion of the communications).
2. **Delegated to:** Director, National Operations Division, and any executive level individual acting in such position.

**NOTE:**

This authority is also delegated to the Criminal Investigation Director, Operations Support.

3. **Authority:** To monitor communications via tone-only pagers.
4. **Delegated to:** Chief (Criminal Investigation); Director or Deputy Director, National Operations Division, and any individual acting in such positions.

**NOTE:**

This authority is also delegated to Criminal Investigation Special Agents in Charge; Director and Deputy Director Operations Support.

5. **Redelegation:** None of the above authorities may be redelegated.



6. **Sources of Authority:** Treasury Order 150-10 and 18 U.S.C. 2516.
7. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 222 (Rev. 3), effective September 23, 1994.
8. Signed: James E. Donelson, Chief Compliance Officer

### **1.2.2.126 (Effective Date: 01-15-1997) Order Number 223 (Rev. 1)**

**Certification under IRC Section 552(b) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To certify that certain corporations are excluded from the definition of a "foreign personal holding company."
2. **Delegated to:** Chief, Quality Measurement Staff and Chief, Support and Services Branch.

**NOTE:**

This authority is also delegated to managers of Revenue Agent Reviewers in LMSB.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** 26 CFR 1.552-4(a).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 223, effective March 26, 1987.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.127 (Effective Date: 01-16-1997) Order Number 224 (Rev. 1)**

**Consent to Revoke Elections Under IRC Section 897(i) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To consent to revocation of elections made under Section 897(i) of the Internal Revenue Code.
2. **Delegated to:** Examination Field Group Managers for cases within their jurisdiction .

**NOTE:**

This authority is also delegated to LMSB Team Managers.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** Treasury Order No. 150-10 and 26 CFR 1.897-3(f).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 224, effective April 24, 1987.
6. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.128 (Effective Date: 10-31-1987) Order Number 225 (Rev. 1)[Supplements Delegation Order Nos. 60 and 66 and amends and supplements Delegation Order No. 97 (as revised)]**

**Authority of Examination Managers and Supervisors GM-13 and GM-14 in Pre-1983 Non-TEFRA Tax Shelter Cases (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in the Commissioner of Internal Revenue by 26 CFR 301.6020-1, 26 CFR 301.6201-1, 26 CFR 301.7121-1(a), 26 CFR 301.7701-9, and Treasury Department Order No. 150-07, Treasury Department Order No. 150-09, and Treasury Department Order No. 150-10, as revised, is hereby delegated as follows:

- A. The Assistant Commissioners (Examination) and (International), Assistant Regional Commissioners (Examination), and Examination Managers and Supervisors GM-13 and GM-14 in Districts, Service Centers and Compliance Center are hereby authorized in cases under their jurisdiction to enter into and approve a written agreement with any person relating to the Internal Revenue liability, of such person (or of the person or estate for whom he/she acts) to close pre-ERTA tax shelter commodity issues, based on the Servicewide administrative positions developed by Appeals, Chief Counsel, and Examination, and other tax shelter initiative issues based on settlement positions reached by Chief Counsel or Appeals on the specific shelter where the initial investment was made prior to January 1, 1983. These agreements will be executed on Form 870-AD, *Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment*, and Form 906, *Closing Agreement on Final Disposition Covering Specific Matters*. **This authority is also delegated to Managers and Supervisors GM-13 and GM-14 as to their respective cases .**
  - B. The authority delegated herein extends only to tax shelter issues, including penalties or related statutory issues that must be adjusted due to settlement of the tax shelter issues. This authority, also extends to tax shelter issues on subsequent year returns where benefits from pre-1983 tax shelters are claimed.
2. The authorities contained in this order are intended to supplement the authorities contained in Delegation Order No. 60 (as revised), Delegation Order No. 66 (as revised), and amends and supplements Delegation Order No. 97 (as revised). The delegation of authority granted herein may not be redelegated.
  3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 225 effective April 6, 1987 is superseded.
  4. Signed: Charles H. Brennan, Deputy Commissioner (Operations)

### **1.2.2.129 (Effective Date: 05-22-1997)**

#### **Order Number 228 (Rev. 3)**

**Abate Interest Due to IRS Error or Delay (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To abate assessed and unassessed interest due to IRS unreasonable error or delay under IRC § 6404(e)(1) and to issue notices of final determination not to abate interest.
2. **Delegated to:** Chiefs of Appeals; Division Chiefs of Examination, Collection, Employee Plans and Exempt Organizations, Compliance, and Tax Accounts.

**NOTE:**

This authority is also delegated to Appeals Area Directors and Deputy Appeals Area Directors; LMSB Territory Managers; W&I Territory Managers; SB/SE Territory Managers; Directors, Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds Field Operations Managers; TE/GE Area Managers; Customer Service Center Chief, Directors, Accounts Management Field and Directors, Compliance Services Field; and Submission Processing Center Chiefs.

3. **Redelegation:** This authority may be redelegated to associate chiefs of appeals; district and service center branch chiefs (and equivalent positions). It may be further redelegated to first line managers for abatements under \$2,500.

**NOTE:**

This authority may also be redelegated to Appeals Team Managers and Team Case Leaders; Customer Service Center Branch Managers and Group Managers and LMSB Team Managers as to their respective cases; and Submission Processing Field Branch Managers and Group Managers as to their respective cases.

4. **Authority:** To issue notices of final determination not to abate interest in any instance in which an IRC § 6404(e)(1) claim for interest abatement is immediately disallowable because the claim falls outside the scope of the statute.
5. **Delegated to:** The assigned interest abatement coordinator.
6. **Redelegation:** This authority may not be redelegated.
7. **Sources of Authority:** Treasury Order 150-10 and 26 CFR 301.6404.
8. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 228 (Rev. 2), effective May 3, 1994.
9. Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.130 (Effective Date: 04-09-1999)**

#### **Order Number 229 (Rev. 2)**

**Termination of Collection Action Against Federal Depositories (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To compromise, suspend, or terminate collection action with respect to debt claims due to service centers from the Federal depositories for deposit credit of tax collections that amount to more than \$1,500 but no more than \$100,000, exclusive of interest and penalties, upon written recommendation of Chief Counsel or Chief Counsel's designee, and to take appropriate actions on such claims up to \$1,500 without the commendation of Chief Counsel. This authority only refers to claims of deposit credit due for tax collections presented by service centers to their respective Federal depositories, and does not apply to any claim where there is an indication of fraud or misrepresentation on the part of the debtor nor does it apply to any other claims. Delegation Order No. 111 redelegates the authority to terminate collection on all other claims.
2. **Delegated to:** Executive Officer for Service Center Operations (EOSCO), and the EOSCO's Directors, Field Operations for their jurisdictions.

**NOTE:**

This authority is also delegated to the Director, Customer Account Services and SB/SE Deputy Director, Customer Account Services and Director Submission Processing Field.

3. **Redelegation:** This authority may not be redelegated
4. **Source of Authority:** Treasury Directive 32-04
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 229 (Rev. 1), effective October 1, 1994.
6. Signed: Bob Wenzel, Deputy Commissioner Operations

### **1.2.2.131 (Effective Date: 01-20-1995)**

#### **Order Number 230 (Rev. 2)**

**Authority to Establish Depository Accounts (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue Service by Treasury Directive 12-03, dated March 15, 1988, authority is hereby delegated to the Chief, Accounting Branch, in the region, and the Chief, Office of Financial Operations, Financial Management Division, National Office, the authority to establish depository accounts at financial institutions to cash checks for replenishment of imprest funds.

**NOTE:**

This authority is also delegated to the Director, Systems Standards & Accounting.

2. This authority may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 230 (Rev. 1), effective August 18, 1992.
4. Signed: C. Morgan Kinghorn, Chief Financial Officer, Date: July 24, 1992

### **1.2.2.132 (Effective Date: 05-22-1997)**

#### **Order Number 231 (Rev. 4)**

**Abate Interest on Erroneous Refunds (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To abate interest on erroneous refunds under IRC Section 6404(e)(2).
2. **Delegated to:** Chiefs of Appeals, Division Chiefs of Examination, Collection, Employee Plans and Exempt Organizations, Compliance, and Tax Accounts.

**NOTE:**

This authority is also delegated to Appeals Area Directors and Deputy Appeals Area Directors; W&I Territory Managers; LMSB Territory Managers; SB/SE Territory Managers; Directors, Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds Field Operations Managers; TE/GE Area Managers; Customer Service Center Chiefs; Submission Processing Center Chiefs; Accounts Management and Field Compliance Services Chiefs, and Area Advocates.

3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** Treasury Order 150-10 and 26 CFR 301.6404.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 231 (Rev. 3), effective November 10, 1995.
6. Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.133 (Effective Date: 10-23-1989)**

#### **Order Number 232 (Rev. 1)**

**Delegation of Authority to Issue and Authority to Modify or Rescind, Taxpayer Assistance Orders (TAOs)**

1. Pursuant to the authority of the Taxpayer Ombudsman by Section 7811 of the Internal Revenue Code added by the Technical and Miscellaneous Revenue Act of 1988, under Subtitle J, the "Omnibus Taxpayer Bill of Rights", to issue Taxpayer Assistance Orders and the authority to modify or rescind Taxpayer Assistance Orders, is hereby delegated as follows in the subsequent paragraphs.
2. The authority to issue Taxpayer Assistance Orders to release property of a taxpayer levied upon (subject to exception set forth in paragraph 3) or to cease any action, or refrain from taking any action, with respect to a taxpayer (subject to exception set forth in paragraph 3) under - : Subchapter F of Chapter 1 (relating to exempt organizations); Chapter 24 (relating to the collection of income tax at source on wages and backup withholding); Chapter 64 (relating to collection); Chapter 66 (relating to the statute of limitations); Chapter 68 (relating to the additions to tax, additional amounts, and assessable penalties); Subchapter B of Chapter 70 (relating to bankruptcy and receiverships); and Chapter 78 (relating to discovery of liability and enforcement of title) is delegated to the officials listed below:
  - Assistant Commissioner (International)
  - Regional Commissioners
  - District Directors and Assistant Directors
  - Service Center Directors and Assistant Directors
  - Director, Austin Compliance Center and Assistant Director
  - Regional Problem Resolution Officers
  - Problem Resolution Officers

3. The authority in paragraph 2 may be redelegated by the Assistant Commissioner (International), Regional Commissioners, District Directors, Service Center Directors and Director, Austin Compliance Center only to Assistant Problem Resolution Officers.
4. The authority to issue TAOs to release a principal residence of a taxpayer levied upon or to cease any action regarding a principal residence, is delegated to the Assistant Commissioner (International), and Regional Commissioners.
5. The Authority to Modify or Rescind Any Taxpayer Assistance Order is delegated to the officials listed below:
  - A. Assistant Commissioner (International) for the Problem Resolution Officer or Assistant Problem Resolution Officer on his/her staff.
  - B. Assistant Commissioner (Employee Plans and Exempt Organizations) for cases under his/her jurisdiction.
  - C. The Regional Commissioner who is the line supervisor of the Regional Problem Resolution Officer or Assistant Regional Problem Resolution Officer who issued the order.
  - D. Regional Directors of Appeals for cases in the appeals process in their jurisdiction.
  - E. The Director or Assistant Director who is the line supervisor of the Problem Resolution Officer or Assistant Problem Resolution Officer who issued the order.
  - F. The Director or Assistant Director, Austin Compliance Center for the Problem Resolution Officer or Assistant Problem Resolution Officer on their staff who issued the order.
6. The authority in paragraphs 4 and 5 may not be redelegated.
7. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This Order supersedes Delegation Order No. 232 effective January 1, 1989.
8. Signed: Damon O. Holmes, Taxpayer Ombudsman

### **1.2.2.134 (Effective Date: 01-24-1989)**

#### **Order Number 233**

**Authority of the Taxpayer Ombudsman and Problem Resolution Officers to Approve Replacement Checks, to Substantiate Credits, and to Abate Penalties (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Order No. 150-10, authority is hereby delegated to the Taxpayer Ombudsman and to Problem Resolution Officers (PROs) as follows:
  - A. to approve replacement checks for lost or stolen refunds without a credit balance on an account where hardship or unreasonable delay exists.
  - B. to substantiate credits to taxpayer accounts on those Problem Resolution Program (PRP) cases where a taxpayer furnishes proof of payment but the Service cannot locate the payment within a reasonable period of time.
  - C. to abate for reasonable cause Form W-4 civil penalties assessed per IRC Sec. 6682.
  - D. to abate for reasonable cause all automatically assessed penalties.

#### **NOTE:**

This authority is also delegated to the National Taxpayer Advocate and Local Taxpayer Advocates.

2. The above authorities shall be exercised only after compliance with all requirements of existing procedures for review. The authority delegated herein may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
4. Signed: Michael J. Murphy, Senior Deputy Commissioner

### **1.2.2.135 (Effective Date: 04-03-1991)**

#### **Order Number 234 (Rev. 1)**

**Delegation of Approval Authority for Revenue Procedures (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Order 150-10, the **Assistant Deputy Commissioners; Chief, Management and Finance, Chief Information Officer, and Chief, Agency-Wide Shared Services** [replacing Assistant Commissioners (Planning and Research), (Human Resources and Support), (Information Systems Management), and (Information Systems Development)] are hereby authorized to approve revenue procedures which arise out of, relate to, or concern the activities or functions each administers. This authority is limited to revenue procedures for non-substantive tax matters and procedures. All revenue procedures are subject to review by the Chief Counsel or the **Chief Counsel's designee** (replacing appropriate Associate Chief Counsel). Each **Chief listed above** (replacing Assistant Commissioner) shall be responsible for referring to the **Division Commissioner or Deputy Division Commissioner** (replacing Commissioner), Chief Information Officer, Chief Operations Officer, or Chief Financial Officer any matters on which action would appropriately be taken by that official.
2. This authority may not be redelegated.
3. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. Delegation Order No. 234, effective March 20, 1989, is superseded.
4. Signed: John D. Johnson, Chief Financial Officer

### **1.2.2.136 (Effective Date: 08-18-1992)**

#### **Order Number 235 (Rev. 1)**

**Administrative Settlement and Resolution of Irregularities in the Accounts of Accountable Officers Involving the Federal Tax Lien Revolving Fund**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by the Treasury Directive 32-07, there is hereby delegated to the Director, Systems and Accounting Standards Division, the authority to:
  - A. resolve, by administrative action appropriate to the circumstances, irregularities due to physical loss or deficiency in the Federal Tax Lien Revolving Fund arising from a single incident or series of similar incidents occurring about the same time, amounting to less than \$3,000. This authority does not apply to irregularities involving illegal, improper, or incorrect payments, both in nature and amount, including those resulting from fraud, forgery, alterations of voucher, and other improper practices, and exceptions or charges raised by the General Accounting Office (GAO). Embezzlements of less than \$3,000 not involving payments may be resolved by administrative action;
  - B. resolve administratively illegal, improper, or incorrect payments involving amounts of \$25 or less; and
  - C. review requests for relief from GAO of irregularities of \$3,000 or more.
2. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified.
3. The authority delegated herein may not be redelegated.
4. This Order supersedes Delegation Order No. 235, effective April 25, 1989.
5. Signed: Philip Brand, Chief Financial Officer, July 24, 1992

### **1.2.2.137 (Effective Date: 08-25-1997)**

#### **Order Number 236 (Rev. 3)[Supplements Delegation Order No. 97 (as revised)]**

**Settlement Offers and Closing Agreements in CEP Cases Where Appeals has Effected a Settlement (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To accept settlement offers on any issue in a Coordinated Examination Program (CEP) case under their jurisdiction where a settlement (including a hazards settlement) has been effected by Appeals in a previous, subsequent or the same tax period (the settled period) with respect to the same issue of the same



taxpayer, or of another taxpayer who was directly involved in the transaction or taxable event. This authority applies regardless of the amount of liability sought to be compromised.

2. **Delegated to:** Examination case managers.

**NOTE:**

This authority is also delegated to LMSB Team Managers.

3. **Redelegation:** This authority may not be redelegated.
4. No settlement will be made unless all the following factors are present in the tax year currently under Examination jurisdiction:
  1. The facts surrounding a transaction or taxable event in the tax period under examination are substantially the same as the facts in the settled period;
  2. The legal authority relating to such issue must have remained unchanged;
  3. The underlying issue must have been settled by Appeals independently of other issues (e.g. no trading of issues) in the settled tax period; and
  4. The issue must have been settled in Appeals with respect to the same taxpayer (including consolidated and unconsolidated subsidiaries) or another taxpayer who was directly involved in the transaction or taxable event in the settled period.
5. The above criteria apply to taxpayers "directly involved" in the transaction. Illustrations of a taxpayer "directly involved" in the transaction are as follows:
  - A. Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 19xx where A and B would logically receive similar tax treatment. Taxpayer A's treatment of the transaction is adjusted by Examination and settled in Appeals. The adjustment involves the same legal issue with respect to Taxpayer B. Examination may resolve Taxpayer B's case in a manner consistent with the Appeals settlement of Taxpayer A.
  - B. Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 19xx where A and B would logically receive similar tax treatment. Taxpayer A's treatment of the transaction is adjusted by Examination and settled by Appeals. In addition, Taxpayer A or B (or both) is directly involved in a separate but similar transaction or taxable event in the same, prior, or subsequent tax period involving the same legal issue as above. Such issue for Taxpayers A or B only may also be settled in a consistent manner provided it involves substantially the same facts.
6. **Authority:** To review and approve prior to finalization, the above-proposed settlements in a Coordinated Examination Program case, together with any related closing agreement or Form 870-AD, Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment.
7. **Delegated to:** Appropriate Examination branch chiefs.

**NOTE:**

This authority is also delegated to LMSB Territory Managers.

8. **Redelegation:** This authority may not be redelegated.
9. **Authority:** To execute closing agreements and/or the Form 870-AD in order to effect any final settlement reached in a Coordinated Examination Program case after review by the appropriate Examination branch chief.
10. **Delegated to:** Examination case managers.

**NOTE:**

This authority is also delegated to LMSB Team Managers.

11. **Redelegation:** This authority may not be redelegated.
12. **Sources of Authority:** Treasury Orders 150-07, 150-09 and 150-10, 26 USC 7121 and 26 CFR 301.7121-1.



13. For settlement authority of Industry Specialization Program and International Field Assistance Specialization Program coordinated issues, see Delegation Order 247. This order supersedes Delegation Order 236 (Rev. 2), effective March 15, 1996.
14. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
15. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.138 (Effective Date: 11-14-1997)**

#### **Order Number 237 (Rev. 2)**

**Abatement of Qualified First Tier Chapter 42 Taxes (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To abate substantial qualified first tier excise tax amounts imposed by Chapter 42 of the Internal Revenue Code, as described in section 4962(b) of the Code. For this purpose, a substantial qualified first tier excise tax amount is a sum in excess of \$200,000 for all such tax payments or deficiencies (exclusive of interest, other taxes, and penalties) involving all related parties and transactions arising from Chapter 42 taxable events within the statute of limitations as determined by the key district office involved. Amounts for which several parties are jointly and severally liable are counted only once in this summation.
2. **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to Division Commissioner, TE/GE; and Directors, Employee Plans, Exempt Organizations, and Government Entities.

3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To abate other than substantial qualified first tier excise tax amounts imposed by Chapter 42.
5. **Delegated to:** District directors, chiefs and assistant chiefs of EP/EO divisions, and chiefs of technical review staffs in EP/EO key district offices.

**NOTE:**

This authority is also delegated to TE/GE Directors and Tax Exempt Bonds Field Operations, Area Managers and managers of TE/GE technical staffs, EP and EO, Examination Programs and Review, Determination Quality Assurance, Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds Outreach Planning and Review.

6. **Redelegation:** This authority may not be redelegated.
7. **Sources of Authority:** Treasury Order 150-10 and section 4962 of the Code.
8. To the extent that the authority consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 237 (Rev. 1), which was effective May 19, 1995.
9. Signed: James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.139 (Effective Date: 01-31-1992)**

#### **Order Number 239**

**Delegation of Authority to Issue and the Authority to Modify or Rescind Taxpayer Assistance Orders (TAOs) on Issues not Included in Section 7811 of the Internal Revenue Code (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to authority vested in the Commissioner of Internal Revenue by Treasury Department Order 150-10, the authority to issue, modify and rescind Taxpayer Assistance Orders is hereby delegated as follows:
  - A. The authority to issue Taxpayer Assistance Orders on issues not specifically covered in the Taxpayer Bill of Rights in Section 7811 of the Internal Revenue Code, but which involve a

- significant hardship that the IRS can relieve, is delegated to the Taxpayer Ombudsman, Assistant Commissioner (International), Regional Commissioners, District Directors and Assistant Directors, Service Center Directors and Assistant Directors, Director, Austin Compliance Center and Assistant Director, Regional Problem Resolution Officers, and Problem Resolution Officers.
2. The issues in paragraph 1 include such items as:
    - A. authorizing the issuance of manual refunds in significant hardship situations;
    - B. requiring accounts to be reconsidered by Examination in significant hardship situations;
    - C. effecting the relief of a significant hardship by expediting consideration of a claim, a request for determination, or information under consideration in another function.
  3. For example:
    - A. Appeals cases-requesting expedited consideration of non-docketed case under appeals.
    - B. Employee Plans/Exempt Organizations applications-requesting expedite action to be taken on an application for exempt status or plan status.
    - C. Examination cases-requesting consideration on a case under review or in examination, or requesting a case be transferred to another office.
    - D. Collection cases-requesting a review of an issue on a case, such as requesting the review of financial information to determine if an installment agreement is appropriate.
    - E. Adjustments cases-requesting action be taken on an amended return, letter request or response to a notice.
  4. The authority to modify or rescind Taxpayer Assistance Orders on issues not specifically covered in the Taxpayer Bill of Rights, but which involve a significant hardship that the IRS can relieve, as described in paragraph 2, is delegated to the officials listed below:
    - A. The **National Taxpayer Advocate** (replaces Taxpayer Ombudsman)
    - B. Chief Counsel, for cases in his/her jurisdiction
    - C. Regional Counsels, for cases in their jurisdiction
    - D. Assistant Commissioner (International) for the Problem Resolution Officer or Assistant Problem Resolution Officer on his/her staff.
    - E. Assistant Commissioner (Employee Plans and Exempt Organizations), for cases in his/her jurisdiction.
    - F. Regional Commissioners who are the line supervisor of the Regional Problem Resolution Officer or Assistant Regional Problem Resolution Officer who issued the order.
    - G. Regional Directors of Appeals, for cases in the appeals process in their jurisdiction.
    - H. The Directors and Assistant Directors who are the line supervisor of the Problem Resolution Officer or Assistant Problem Resolution Officer who issued the order.
    - I. Director, Austin Compliance Center and Assistant Director for the Problem Resolution Officer or Assistant Problem Resolution Officer on their staff who issued the order.
  5. The authority in paragraph 4 may not be redelegated.
  6. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
  7. Signed: Michael J. Murphy, Acting Commissioner

**1.2.2.140 (Effective Date: 10-28-1996)  
Order Number 240 (Rev. 1)**

**Prudhoe Bay Facilities Future Dismantling Costs (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To determine, as the nationwide authority, the deduction of future dismantling costs of Prudhoe Bay facilities.
2. District Director determination must be in accord with determinations made by the Regional Commissioner, Midstates Region.
3. **Delegated to:** Regional Commissioner, Midstates Region.

**NOTE:**

This authority is also delegated to LMSB Director, Natural Resources.

4. **Redelegation:** This authority may not be redelegated.
5. **Authority:** Sole jurisdiction over administrative appeal of all protests to determinations on future dismantling costs of Prudhoe Bay facilities.
6. **Delegated to:** Regional Director of Appeals, Midstates Region.

**NOTE:**

This authority is also delegated to Director, Appeals LMSB Operating Unit.

7. **Redelegation:** This authority may not be redelegated.
8. **Source(s) of Authority:** IRC 7802, 162, 461(a), 26 CFR 1.461-1(a)(2) and Treasury Order 150-10.
9. This delegation does not extend to cases pending before the United States Tax Court nor those within the jurisdiction of the Department of Justice.
10. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 240, effective January 10, 1993.
11. Signed: Michael P. Dolan, Deputy Commissioner

### **1.2.2.141 (Effective Date: 04-01-1998)**

#### **Order Number 241 (Rev. 2)**

**Voluntary Compliance Resolution Program and Similar Programs (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To administer the Voluntary Compliance Resolution (VCR) program described in Revenue Procedure 2000-16 and its successors.
2. **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to the Division Commissioner TE/GE; and Director, Employee Plans.

3. **Redelegation:** This authority may be redelegated to the Chief, Voluntary Compliance Resolution Staff, Employee Plans Division.

**NOTE:**

This authority may also be redelegated to Manager EP Voluntary Compliance, EP Voluntary Compliance Group Managers and EP Technical Group Managers.

4. **Authority:** To approve compliance statements under Rev. Proc. 2000-16 and its successors.
5. **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to the Division Commissioner TE/GE; and Director, Employee Plans.

6. **Redelegation:** This authority may also be redelegated to Manager EP Voluntary Compliance, EP Voluntary Compliance Group Managers and EP Technical Group Managers.

**NOTE:**

This authority may also be redelegated to the EP Voluntary Compliance and EP Technical Group Managers.

7. **Authority:** To administer the Tax Sheltered Annuity Voluntary Correction (TVC) program described in Rev. Proc. 2000-16 and its successors.
8. **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to the Division Commissioner TE/GE; and Director, Employee Plans.

9. **Redelegation:** This authority may be redelegated to the Chief of the TVC program, Employee Plans Division.

**NOTE:**

This authority may also be redelegated to Manager EP Voluntary Compliance, EP Voluntary Compliance Group Managers and EP Technical Group Managers.

10. **Authority:** To approve correction statements under Rev. Proc.2000-16 and its successors.
11. **Delegated to:** Assistant Commissioner (Employee Plans and Exempt Organizations).

**NOTE:**

This authority is also delegated to the Division Commissioner TE/GE; and the Director, Employee Plans.

12. **Redelegation:** This authority may be redelegated to branch chiefs within the Employee Plans Division.

**NOTE:**

This authority may also be redelegated to Manager EP Voluntary Compliance, EP Voluntary Compliance Group Managers and EP Technical Group Managers.

13. **Source of Authority:** Treasury Order 150-10.
14. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 241 (Rev. 2), whose (Effective Date was February 19, 1996.
15. Signed: James E. Donelson, Acting Chief Compliance Officer

## **Order Number 242 (Rev. 1)**

### **Authority to Sign Apportionment Documents Required by Office of Management and Budget Circular No. A-34 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. Pursuant to the authority vested in the Commissioner of Internal Revenue by Treasury Directive 31-01, authority is hereby delegated to **the Director Strategic Planning and Budget** , to sign all documents relating to the apportionment of appropriated funds as prescribed by Office of Management and Budget Circular No. A-34.
2. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
3. This authority may not be redelegated.
4. Delegation Order No. 242, effective April 13, 1993, is superseded.
5. Michael P. Dolan, Deputy Commissioner

### **1.2.2.143 (Effective Date: 03-25-1999) Order Number 243 (Rev. 1)**

**Approval of Non-Emergency Common Carrier Cash Purchases Over \$100 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To authorize cash purchases over \$100 for common carrier transportation in non-emergency situations.
2. **Delegated to:** Chief Financial Officer and Regional Commissioners

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; Division Commissioners; Chiefs; National Taxpayer Advocate; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Field.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** 41 CFR Chapter 301, Treasury Directive 12-26, IRM 1763, Travel Handbook.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

Signed: Charles O. Rossotti, Commissioner

### **1.2.2.144 (Effective Date: 05-05-1997) Order Number 244 (Rev. 1)**

**IRS Employees' Returns Selected for Examination (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve survey of IRS employees' returns selected for examination and assigned to a group. Approval must be in writing and surveys are subject to mandatory review.
2. **Delegated to:** Chief, Examination Division in district offices; District director in districts where there are no division chiefs; and Chief, Compliance Division in the service centers.

**NOTE:**

This authority is also delegated to W&I Territory Managers; SB/SE and LMSB Territory Managers; LMSB Directors, Field Operations; Chiefs in Customer Service Centers, Chiefs in Compliance Field Services.

3. **Redelegation:** This authority may be not be redelegated.
4. **Source of Authority:** Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 244 effective June 8, 1994.
6. Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **1.2.2.145 (Effective Date: 01-06-1997) Order Number 245 (Rev. 1)**

**Closing Agreements Subject to Internal Revenue Service and Resolution Trust Corporation Inter-Agency Agreement Dated December 10, 1992 ("Agreement" ) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To enter into and approve written agreements with any person relating to federal tax years resolved pursuant to the Agreement, including future tax years to which the Agreement applies.
2. **Delegated to:** District Directors, Regional Directors of Appeals, Assistant Regional Directors of Appeals, Chiefs and Associate and Assistant Chiefs of Appeals, and to Appeals Team Chiefs and Team Managers with respect to their team cases, for cases under their jurisdiction (including cases docketed before the United States Tax Court); and to Regional Directors of Appeals, Assistant Regional Directors of Appeals,

Chiefs and Associate and Assistant Chiefs of Appeals, in cases docketed before the United States Tax Court other than those referred to above, but only upon the request of the Chief Counsel or delegate of the Chief Counsel.

**NOTE:**

This authority is also delegated to TE/GE Directors; LMSB Directors, Field Operations; W&I Director, Compliance; SB/SE Area Directors; Appeals Operating Unit Directors, Appeals Area Directors, Appeals Deputy Area Directors, Appeals Team Case Leaders, and Appeals Team Managers.

3. **Redelegation:** The authority delegated in this order may not be redelegated, except that District Directors may redelegate their authority, but no lower than the Chief, Quality Review Staff/Section or equivalent level position .
4. **Sources of Authority:** 26 CFR 301.7121-1(a); Treasury Order No. 150-07; Treasury Order No. 150-09; and Treasury Order No. 150-10.
5. This order supplements the authority contained in Delegation Order No. 97 (as revised) and supersedes Delegation Order No. 245, effective May 11, 1995. To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
6. Signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.146 (Effective Date: 09-09-1995)**

**Order Number 246**

**Continuation of Authority Under Existing Delegations and Conferral of Authority on Deputy Regional Counsel**

1. Pursuant to the authority vested in the Commissioner and in accord with text 243.9 of IRM 1230, Internal Management Document Handbook, delegations of authority properly made prior to the reorganization implemented on October 1, 1995, remain operative and effective, and the subordinate officials vested with authority by those delegations (or those officials hereafter assigned to perform the functions of those subordinate officials), may continue to exercise that authority, until such time as the delegations are modified, superseded or rescinded.
2. Further, in order to reflect the reorganization that will take effect within the regional offices of Chief Counsel on October 1, 1995, authority heretofore delegated by the Commissioner to the Regional Counsel may properly be exercised by the newly established Deputies Regional Counsel.
3. Signed: Stuart Brown, Chief Counsel
4. Signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.147 (Effective Date: 08-25-1997)**

**Order Number 247 (Rev. 1)[Supplements Delegation Order No. 97 (as revised)]**

**Settlement Offers and Closing Agreements in CEP Cases on ISP and IFASP (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To accept settlement offers in Coordinated Examination Program (CEP) cases under their jurisdiction on coordinated issues in the Industry Specialization Program (ISP) and International Field Assistance Specialization Program (IFASP) for which Appeals has settlement guidelines or positions. For purposes of this settlement authority, coordinated issues within the ISP and IFASP are those issues published in the Internal Revenue Manual. This authority applies regardless of the amount of liability sought to be compromised.
2. **Delegated to:** Examination case managers.

**NOTE:**

This authority is also delegated to LMSB Team Managers.



3. **Redelegation:** This authority may not be redelegated.
4. **Authority:** To review and approve prior to finalization, the proposed settlement in CEP cases on ISP and IFASP coordinated issues, together with any related closing agreement and/or Form 870-AD, Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment.
5. **Delegated to:** Appropriate ISP and IFASP specialists/coordinators in Examination, International and Appeals and **LMSB, and Technical Advisors** .
6. **Redelegation:** This authority may not be redelegated.
7. **Authority:** To execute closing agreements and/or the Form 870-AD in order to effect any final settlement reached in CEP cases on ISP and IFASP issues after review and approval by the appropriate specialists/coordinators.
8. **Delegated to:** Examination case managers.

**NOTE:**

This authority is also delegated to LMSB Team Managers.

9. **Redelegation:** This authority may not be redelegated.
10. **Sources of Authority:** Treasury Orders 150-07, 150-09 and 150-10, 26 USC 7121 and 26 CFR 301.7121-1.
11. This order supplements Delegation Order 97 (as revised) and supersedes Delegation Order 247, effective March 15, 1996. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
12. Signed: Michael P. Dolan, Deputy Commissioner

**1.2.2.148 (Effective Date: 03-06-1998)  
Order Number 248 (Rev. 1)**

**Authority of Examination, EP/EO and International Group Managers to Accept Classification Settlement Program (CSP) Offers and to Execute the Pro Forma Closing Agreements on CSP issues (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. The authority vested in the Commissioner of the Internal Revenue by Treasury Order Nos. 150-07, 150-09, 150-10 and the authority contained in 26 U.S.C. Section 7121 is hereby delegated as follows:
  - A. All Examination, EP/EO and International group managers are delegated authority in employment tax cases under their jurisdiction to accept a CSP offer and to execute the pro forma closing agreement, regardless of the amount of liability sought to be compromised. Prior to finalization, the proposed CSP Offer, together with the related Form 906 pro forma closing agreement and/or Form 870-AD, Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax, should be reviewed to ensure compliance with the CSP procedures.
  - B. For purposes of this limited delegation of settlement authority, CSP issues within the jurisdiction of Examination, EP/EO and International group managers are those issues dealing with workers classification and related employer liability issues.

**NOTE:**

This authority is also delegated to LMSB Team Managers, TE/GE group managers, and SB/SE group managers.

2. This authority delegated in this order may not be redelegated.
3. The authority contained in this Order supplements the authority contained in Delegation Order 97 (as revised). To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
4. Signed: Michael P. Dolan, Deputy Commissioner



### 1.2.2.149 (Effective Date: 03-19-1997)

#### Order Number 249

##### Authority to Refer Matters to and Authorize Commencement of Actions by the Department of Justice in Certain Bankruptcy Matters

1. **Authority:** To refer matters to and authorize commencement of actions by the Department of Justice in the United States Bankruptcy Courts in the matters set out in the following paragraphs.
2. In cases where the Internal Revenue Service has filed a Proof of Claim for less than \$1 million or has not filed a Proof of claim in U.S. Bankruptcy Court:
  - A. Motions to dismiss or convert cases, except those involving organizations that claim an exemption from taxation under I.R.C. § 501;
  - B. Motions on behalf of the IRS and objections to plans based on the debtors' failure to file tax returns and responses to the debtors' objections to estimated claims filed by the Internal Revenue Service in cases where the debtor failed to file an income tax return;
  - C. Responses to debtors' motion to determine dischargeability of a tax, except where: 1) the debtor has filed consecutive bankruptcies; 2) the debtor defaulted on an offer in compromise; or 3) where the denial of discharge would be premised on Bankruptcy Code section 523(a)(1)(C);
  - D. Responses to objections to Internal Revenue Service claims that are based on the debtors' claimed payment of tax, or claims that debtor filed a return; and
  - E. Motions relating to the debtors' failure to make timely payments under a Plan and/or accrual of post-confirmation liabilities.
3. **Delegated to:** Special Procedures Officers, Advisors and Reviewers no lower than grade 11, Bankruptcy Specialists no lower than grade 9, and Chiefs, of sections or units responsible for preparing the above enumerated motions and responses, no lower than grade 8.

##### NOTE:

This authority is also delegated to Technical Support Managers in SB/SE.

4. **Redelegation:** This authority may not be redelegated.
5. **Sources of Authority:** General Counsel Order No. 4, CCDM (30)310, and 26 CFR 301.7701-9.
6. Signed: John M. Dalrymple, for Jim Donelson, Chief Compliance Officer

### 1.2.2.150 (Effective Date: 03-17-1998)

#### Order Number 250

##### Issuance of Taxpayer Advocate Directives

1. **Authority:** To issue Taxpayer Advocate Directives and Proposed Taxpayer Advocate Directives.
2. Taxpayer Advocate Directives provide authority to the Taxpayer Advocate to mandate that functional areas make certain administrative or procedural changes. These changes are limited to situations in which the Taxpayer Advocate has previously requested a change be made to either improve the operation of a functional process or to grant relief to groups of taxpayers (or all taxpayers) much in the way that a Taxpayer Assistance Order (under Section 7811 of the Internal Revenue Code) is used to grant relief to individual taxpayers.
3. Directives will only be used to order specific actions when the Taxpayer Advocate believes the action is necessary to implement a recommendation designed to protect the rights of taxpayers, prevent undue burden, ensure equitable treatment, or provide a essential service to taxpayers. The only avenue of appeal, should a functional area disagree with the directive, is to the Deputy Commissioner. A Taxpayer Advocate Directive will **not** be issued to interpret law.
4. A Proposed Taxpayer Advocate Directive will be issued to the Chief(s) of the responsible area. This will generally be the Headquarters functional area. However, if the policy or procedure is unique to a specific region, district, or service center, the Proposed Taxpayer Advocate Directive may be addressed to the director of that region, district, or center (with a copy of the Directive to the headquarters functional chief).
5. A copy of the Proposed Taxpayer Advocate Directive will be sent the Deputy Commissioner. The proposed directive will specify a time period to respond (generally, 90 days). In certain instances, an extension to this time period may be granted.

6. The response can take the form of an agreed action to resolve the problem, a counterproposal of a different action to resolve the problem, or an explanation of why the proposed action or change cannot or should not take place.
7. The Taxpayer Advocate, at his or her option, may accept an alternative suggestion or a proposal by the function to jointly work toward a solution to the problem. Generally, a Proposed Taxpayer Advocate Directive will not be issued until after the function has been given the opportunity to work with the Advocate to resolve the issue.
8. If a response that is not deemed satisfactory (by the Advocate) is received within the time period allowed in the Proposed Taxpayer Advocate Directive, or if no response has been received, a formal Taxpayer Advocate Directive may be issued. The Directive will include an explanation of why the function's response is not satisfactory. A copy of the Directive will be provided to the function and the Deputy Commissioner.
9. If the Chief of the area subject to the Taxpayer Advocate Directive disagrees with the action required by the directive, he/she may appeal the proposed action to the Deputy Commissioner within 10 calendar days of the date on the Directive. An appeal must include an analysis of why the proposed action cannot or should not be implemented. The Taxpayer Advocate or the Deputy Commissioner may, at their discretion, extend the 10-day period if they determine that more time is needed to provide information or analysis that was not included in the response to the Proposed Taxpayer Advocate Directive.
10. In instances where the Taxpayer Advocate determines that the problem is immediate in nature and will have a significant negative impact on taxpayers, the Advocate may issue a Taxpayer Advocate Directive immediately, without the intervening step of a Proposed Taxpayer Advocate Directive. This will be done only if, in the opinion of the Advocate and the Deputy Commissioner, allowing normal time frames would prevent the implementation of the action. Such "expedited" Taxpayer Advocate Directives will receive immediate review by the Deputy Commissioner. It is anticipated that all parties involved (the Advocate, the Deputy Commissioner, and the Chief of any impacted functions) would meet as soon as possible to resolve the issue.
11. **Delegated to:** The National Taxpayer Advocate.
12. **Redelegation:** This Authority may not be redelegated.
13. **Source of Authority:** Treasury Order 150-10.
14. Signed: Charles O. Rossotti, Commissioner

### **1.2.2.151 (Effective Date 04-02-1998) Order Number 251**

#### **Authority to Issue and Execute Notices of Determination Concerning Worker Classification Under Section 7436 (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To sign and send to the taxpayer by mail, including by registered or certified mail, any Notice of Determination Concerning Worker Classification Under Section 7436.
2. **Delegated to:** District Directors; Service Center Directors; Chiefs, Appeals Offices; Appeals Teams Chiefs (as to their respective cases); Directors, Computer Centers; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; Submission Processing Field; Chiefs, Employee Plans and Exempt Organizations; Chiefs, Collections Divisions; and Chief, Examination Divisions.

#### **NOTE:**

This authority is also delegated to: Directors Federal, State and Local Governments, Indian Tribal Governments and Tax Exempt Bonds Field Operations Managers; TE/GE Area Managers; SB/SE Territory Managers; W&I Territory Managers; Appeals Area Directors, Deputy Appeals Area Directors and Appeals Team Case Leaders.

3. **Redelegation:** This authority may be re-delegated by all the above listed officials, except Appeals Team Case Leaders, directly to selected individuals within their functional areas. This authority may not be further redelegated.

4. **Sources of Authority:** 26 U.S.C. Section 7436; Treasury Order 150-10; and Section 1454 of the Taxpayer Relief Act of 1997, P.L. 105-34.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
6. Signed: Michael P. Dolan Deputy Commissioner

### **1.2.2.152 (Effective Date: 07-24-1998) Order Number 252**

**Designated Inspection Sites (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To designate an Inspection Site for Fuel Inspections.
2. **Delegated to:** District Directors and in District Examination to the Chief of Division, Chief of Examination Branches, Diesel Compliance Group Managers, and Diesel Compliance Officers.

**NOTE:**

This authority is also delegated to SB/SE Area Managers For Excise Tax; Dyed Diesel Fuel Group Managers; Dyed Diesel Fuel Compliance Officers.

3. **Redelegation:** This authority may not be further redelegated.
4. **Source(s) of Authority:** 26 USC 4083(c)(2), 26 CFR 48.4083-1(b)(2), and Treasury Order 150-10.
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
6. Signed: John M. Dalrymple, for Bob Wenzel, Chief Operations Officer

### **1.2.2.153 (Effective Date: 07-31-1998) Order Number 253**

**Authorizing an Alternative Proof of Payment Pursuant to IRS Regulation at 26 C.F.R., § 41.6001-2(a) (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** Authority to authorize an alternative proof of payment pursuant to IRS Regulation at 26 C.F.R. § 41.6001-2(a) on behalf of the Commissioner of Internal Revenue.
2. **Delegated to:** District Directors of Internal Revenue Service.

**NOTE:**

This authority is also delegated to SB/SE Area Directors.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Delegation Order 193 (Rev. 5).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
6. Signed: Bob Wenzel, Chief Operations Officer

### **1.2.2.154 (Effective Date: 07-22-1998) Order Number 254**

**Payment of Claims for Damages and Attorneys' Fees Resulting from Violations of the Automatic Stay and Discharge Injunctions of the Bankruptcy Code (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To consider, approve, adjust, and pay claims of \$1,000 or less for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of sections 362 and 524 of the Bankruptcy Code (11 U.S.C.) in the administration and enforcement of the internal revenue laws.
2. **Delegated to:** District Directors.

**NOTE:**

This authority is also delegated to SB/SE Area Directors.

3. **Redelegation:** The authority may be redelegated but not lower than Chief, Special Procedures.

**NOTE:**

This authority may also be redelegated to SB/SE Territory Managers responsible for collection matters.

4. **Authority:** To consider, approve, adjust, and pay claims over \$1,000 for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of sections 362 and 524 of the Bankruptcy Code (11 U.S.C.) in the administration and enforcement of the internal revenue laws. However, any claim for over \$1000 must be referred to District Counselor **Operating Division Counsel** for a legal opinion prior to its final disposition.
5. **Delegated to:** District Directors, including the authority to approve, adjust, and pay claims over \$1000, contrary to District Counsel's or **Operating Division Counsel's** legal opinion.

**NOTE:**

This authority is also delegated to SB/SE Area Directors.

6. **Redelegation:** The authority may be redelegated but not lower than Chief, Special Procedures, except that if upon referral to District Counsel, or **Operating Division Counsel** only the District Director or **SB/SE Area Director** has the authority to take action contrary to District Counsel's or **Operating Division Counsel's** opinion.
7. **Authority:** To consider and reject any claim for money damages and attorneys' fees caused by the Internal Revenue Service's willful violation of sections 362 and 524 of the Bankruptcy Code (11 U.S.C.) in the administration and enforcement of the internal revenue laws. However, any rejected claim, regardless of dollar amount, must be referred to District Counsel or **Operating Division Counsel** for a legal opinion prior to its final disposition.
8. **Delegated to:** District Directors, including the authority to reject claims contrary to District Counsel's or **Operating Division Counsel's** legal opinion.

**NOTE:**

This authority is also delegated to SB/SE Area Directors.

9. **Redelegation:** The authority may be redelegated but not lower than Chief, Special Procedures, except that if upon referral to District Counselor **Operating Division Counsel**, District Counselor **Operating Division Counsel** renders an opinion advising the approval of a claim, only the District Director or **SB/SE Area Director** has the authority to reject the claim.
10. **Sources of Authority:** Treasury Order 150-10; 31 U.S.C. § 1304; 11 U.S.C. §§ 362, and 524; I.R.C. § 7433.
11. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
12. Signed: Thomas J. Smith, for Bob Wenzel, Chief Operations Officer

### **1.2.2.155 (Effective Date: 10-23-1998)**

#### **Order Number 255**

**Overtime (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To order or approve the performance of paid overtime duty and the performance of work on holidays by employees under their supervision and control, provided funds are available for such duty; and order or approve the performance of overtime duty by employees under their supervision and control for which compensatory time off will be granted in lieu of overtime pay in accordance with applicable statutes, executive orders, regulations and policies.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; all Directors who report to the Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; Executive Officer for Service Center Operations; National Taxpayer Advocate; Deputy National Taxpayer Advocate; and to Area Advocates, Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Field.

3. **Redelegation:** This authority may be redelegated by not lower than to Branch Chief or equivalent level. The Commissioner's Chief of Staff, and the Assistant to the Deputy Commissioner may not redelegate this authority.

**NOTE:**

This authority may be redelegated but not lower than to second-level supervisor.

4. **Source of Authority:** Treasury Order No. 102-01 (as revised).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
6. This order supersedes that portion of Delegation Order No. 39 (Rev.18), effective April 3, 1991 that concerns overtime.
7. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.156 (Effective Date: 10-23-1998)**

#### **Order Number 256**

**Leave Without Pay in Excess of One Year (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To approve leave without pay in excess of one year in regulations and policies.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.

**NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; all executives who report to the Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; Area Advocates;

Executive Officer for Service Center Operations; Directors, Customer Service Centers, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Field.

3. **Redelegation:** This authority may not be redelegated.
4. **Source of Authority:** Treasury Order Number 102-01 (as revised).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
6. This order supersedes that portion of Delegation Order No. 104 (Rev.14), effective April 3, 1991, that concerns approval of leave without pay in excess of one year.
7. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.157 (Effective Date: 10-23-1998)**

#### **Order Number 257**

**Carryover of Annual Leave (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To make determinations 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 applicable statutes, executive orders, regulations and policies.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.

#### **NOTE:**

This authority is also delegated to the Assistant Deputy Commissioners; all Directors/Area Advocates who report to Assistant Deputy Commissioners, Division Commissioners; Deputy Division Commissioners; Chiefs; Deputy Chiefs; National Taxpayer Advocate; Deputy National Taxpayer Advocate; also delegated to Directors, Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field; and Directors, Submission Processing Center; Area Directors; TE/GE Area Managers.

3. **Redelegation:** Exigency determinations must not be made by any official whose leave would be affected by the decision. In the event of such conflict, the determinations shall be made at the next higher managerial level. This authority may not be redelegated.
4. **Source of Authority:** Treasury Order Number 102-01 (as revised).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes that portion of Delegation Order No 104 (Rev. 14), effective April 3, 1991, that concerns carryover of annual leave.
6. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.158 (Effective Date: 10-23-1998)**

#### **Order Number 258**

**Temporary Office Closures and Dismissals (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

1. **Authority:** To close their offices and dismiss employees under their supervision and control from duty without charge to leave or loss of pay for short periods of time (generally not exceeding 3 consecutive work days for a single period of excused absence) in accordance with applicable statutes, executive orders, regulations and policies.
2. **Delegated to:** The Commissioner's Chief of Staff; all executives who report to the chief officers or equivalent executives in the National Office or the field; and the service center and computing center directors.



## NOTE:

This authority is also delegated to Assistant Deputy Commissioners; all executives who report to Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors Submission Processing Field and Commissioners' Representatives.

If there are two or more Internal Revenue offices in one locality under the jurisdiction of different executives, **area managers, or advocates**, the affected **officials** (replacing executives) should coordinate the closings and dismissals. If there is a disagreement between the affected executives, the issues will be referred to the next higher level. The Chief, Headquarters Operations **and/or Chief AWSS or Deputy Chief AWSS** will coordinate the closings of National Office offices located in the Washington, DC area.

3. **Redelegation:** Only the authority to close posts of duty and local offices, foreign posts, and offices in Puerto Rico may be redelegated, but not lower than the official having administrative supervision at such subordinate office.
4. **Source of Authority:** Treasury Order Number 102-01 (as revised).
5. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes that portion of Delegation Order No. 104 (Rev. .14), effective April 3, 1991, that concerns temporary office closures and dismissals.
6. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### 1.2.2.159 (Effective Date: 01-15-1999)

#### Order Number 259

##### Third Party Contact Jeopardy or Reprisal Determination

1. **Authority:** To determine for good cause shown that providing the taxpayer with general notice or notice of specific third party contacts would jeopardize collection of any tax or may involve reprisal against any person.
2. **Delegated to:** District Directors, Director (International District Operations), Director (International Programs), Appeals Team Case Leaders and Appeals Team Managers, as to their respective cases, Chiefs of Divisions (Collection, Examination, Customer Service, and Employee Plans and Exempt Organizations), Internal Revenue Agents, Estate Tax Attorneys, Estate Tax Examiners, audit Accounting Aides, Examination Aides, Appeals Officers, Revenue Service and Assistant Revenue Service Representatives, Tax Auditors, Internal Revenue Officers, Tax Law Specialists, Compliance Officers, Tax Examiners GS-4 and above, Revenue Officer Aides GS-5 and above, and the Chief Counsel.

## NOTE:

This authority is also delegated to Taxpayer Resolution Representatives.

3. **Redelegation:** This authority may be redelegated only by the Chief Counsel.
4. **Source of Authority:** IRC § 7602(c)(3)(B) and Section 3417, Internal Revenue Service Restructuring and Reform Act of 1998.
5. Signed: John M. Dalrymple, Chief Operations Officer

### 1.2.2.160 (Effective Date: 08-30-1999)

#### Order Number 260

##### Authority to Sign Secured Employee Benefits Settlement Agreements

1. **Authority:** To accept settlement offers and to execute closing agreements to effect such settlement offers made under Revenue Procedure 99-26, regardless of the amount of the liability sought to be compromised.
2. **Delegated to:** The Vacation Pay Issue Specialist.
3. **Redelegation:** The authority may not be redelegated.
4. **Authority:** In cases under their jurisdiction, to accept to make settlement offers and to execute closing agreements to effect such settlement offers made under Revenue Procedure 99-26 **subject to** the review



and approval by the Vacation Pay Specialist of the settlement offers and closing agreements as proposals with supporting documentation prior to their finalization.

5. **Delegated to:** Examination case managers and group managers.
6. **Redelegation:** The authority may not be redelegated.
7. **Sources of Authority:** Treasury Order Nos. 150-07, 150-09, 150-10, and the authority contained in IRC § 7121 to offer and accept written settlement offers and execute closing agreements, relating to federal tax matters that are the subject of Revenue Procedure 99-26, Secured employee Benefits Settlement Initiative.
8. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
9. Signed: Stuart L. Brown, Chief Counsel and Bob Wenzel, Deputy Commissioner (Operations).

### **1.2.2.161 (Effective Date: 08-17-2000)**

#### **Order Number 261 (Rev. 1)**

##### **Authority to Govern all Areas Related to Information Resources and Technology Management**

1. **Authority:** To perform those functions the Commissioner is authorized to perform having Servicewide impact and relating to, or concerning the acquisition of information technology (IT) and the management of information resources other than the duties delegated to the Assistant Commissioner (Procurement).
2. **Delegated to:** Chief Information Officer
3. **Redelegation:** This Authority may be redelegated to the Deputy Chief Information (Operations) and the Deputy Chief Information Officer (Systems). With respect to approving expenditures under the Information Technology Investment Account (ITIA), this authority may be redelegated to the Director, Business Systems Modernization Office.
4. **Source of Authority:** Treasury Order 150-10, Section 5125 of the Clinger/Cohen Act.
5. Signed: Charles O. Rossotti, Commissioner of Internal Revenue

### **1.2.2.162 (Effective Date: 02-10-2000)**

#### **Order Number 262**

##### **Pre-filing Agreements for Large and Mid-Size Business Taxpayers**

1. **Summary:** The authority of the Commissioner of Internal Revenue to enter into a written agreement with any person relating to that person's liability for any Internal Revenue tax for any taxable period ending prior to or subsequent to the date of such agreement is delegated as described below.
2. **Authority:** To enter into and approve pre-filing agreements, which are described in Notice 2000-12. This does not include the authority to set aside any pre-filing agreement.
3. **Delegated to:** Commissioner of Large and Mid-Size Business (LMSB) Division, Deputy Commissioner, LMSB and LMSB Industry Directors.
4. **Redelegation:** This authority cannot be redelegated.
5. **Sources of Authority:** 26 CFR 301.7121-1(a)
6. The authority provided by this order expires on July 31, 2001.
7. Signed: Robert E. Wenzel, Deputy Commissioner Operations.

### **1.2.2.163 (Effective Date: 07-16-2000)**

#### **Order Number 263**

##### **Criminal Referral Authority**

1. **Authority:** To refer all criminal matters within the jurisdiction of the Internal Revenue Service to the Department of Justice for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or Department of Justice approval.
2. **Delegated to:** Chief, Criminal Investigation
3. **Exceptions:** The Secretary of the Treasury delegated the following authorities to Treasury General Counsel and his/her delegates:
  - A. Exclusive authority to make referrals in criminal matters for judicial enforcement of summonses.
  - B. Exclusive authority to determine which court decisions of a criminal tax matter should be appealed or further reviewed and to make recommendations to the Department of Justice with respect thereto.

- C. Concurrent authority with the Commissioner and his/her delegates to refer a matter to the Department of Justice to obtain advice prior to any referral made pursuant to paragraph 1.
4. **Redelegation:** May be redelegated no lower than Special Agents in Charge.
5. **Source of Authority:** Treasury Order 150-35
6. **Cancellation:** This order cancels Delegation Order 206, Delegated Responsibility for Referral Authority in OCDEF Cases.
7. To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
8. Signed: Bob Wenzel, Deputy Commissioner

### **1.2.2.164 (Effective Date: 09-15-2000) Order Number 264**

#### **Authority to Offer and Accept Settlement Offers and to Execute Closing Agreements Made under the Targeted Jobs Tax Credit Initiative**

1. **Authority:** In cases under their jurisdiction, to accept or make settlement offers and to execute closing agreements to effect such settlement offers, regardless of liability sought to be compromised, made under Announcement 2000-58, subject to the prior written review and approval by the Retail Industry Technical Advisor (or his or her designee).
2. **Delegated to:** Examination Branch Chiefs in the District offices and Territory Managers in Large and Mid-Sized Business and Small Business/Self-Employed divisions.
3. **Redelegation:** This authority may not be redelegated.
4. **Sources of Authority:** Treasury Order Nos. 150-07, 150-09, and 150-10 and the authority contained in IRC §7121 to offer and accept written settlement offers and execute closing agreements, relating to federal tax matters that are the subject of Announcement 2000-58, Targeted Jobs Tax Credit Settlement Initiative, I.R.B. 2000-30 (July 24, 2000).
5. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
6. Signed: Stuart L. Brown, Chief Counsel, and Bob Wenzel, Deputy Commissioner

Exhibit 1.2.2-1 (10-02-2000)  
 Delegation of Personnel-Related Matters (Order Number 81)

> <u>Chart 1</u>			
Director, Strategic Human Resources			
Is Delegated Authority To	Positions/Actions Covered By Delegated Authority	Positions/Actions Not Covered By The Delegated Authority	May Not Redelegate Lower Than
ADVERSE/DISCIPLINARY AND OTHER ACTIONS			
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 or the Chief Management and Finance and to take, direct or recommend corrective action when he/she determines it to be necessary.	Actions for the Internal Revenue Service as the appellate official on grievances for which the Regional Commissioners, Chief Operations Officer, Chief Information Officer, the Business Systems Modernization Executive, Assistants to the Commissioner, Assistant Commissioners, Chiefs (except the Chief Management and Finance), Deputy Chiefs, Division Commissioners, Deputy Division Commissioners, Directors who are direct reports to Chiefs and Division/Deputy Division Commissioners, and the National Taxpayer Advocate were deciding officials		May not redelegate
APPOINTMENTS			
Appoint Experts and Consultants in accordance with IRM 0250 (prior Departmental approval required)	Actions for the Internal Revenue Service		May not redelegate
Request a waiver of the dual compensation act through the Department of Treasury to reemploy retired military and Federal civilian personnel without loss of pay or annuity, as provided by the Federal Employees Pay Comparability Act of 1990.	Recommendations for waivers submitted by National Office and field officials.		May not redelegate
AWARDS			
Authorize the payment of monetary awards for approved contributions when	Centralized Positions in Appeals; Executive Resources Board (ERB)		Administrative Assistant to the Executive Resources Board

an appropriately documented and approved case record is received	positions; and servicewide or inter-agency contributions for which written notification of approval has been received		
Comment on recommendations to the Deputy Commissioner for monetary awards and exceptions to monetary award scales exceeding \$5,000	Actions for the Internal Revenue Service		May not redelegate
CLASSIFICATION			
Classify Positions	All General Schedule and Federal Wage System positions covered by IRM 0511 All standardized positions common to several regions and described by standardized position descriptions (SPDs). All positions where authorized officials request Director, Strategic Human Resources classification action.	ERB covered positions	Designated Position Classifiers or Personnel Specialists assigned position classification responsibilities in the Office of Director, Strategic Human Resources
Review, take, direct or recommend corrective action in any personnel matters when determined to be required. Including cases involving classification actions	All positions classified under authority delegated by this Delegation Order	ERB covered positions Actions taken or approved by the Deputy Commissioners and Chief Management and Finance	Director, Strategic Human Resources
DETAILS			
Concur with and forward to OPM, requests to extend employee details to unclassified positions beyond 120 days			May not redelegate
Determine the need for, and approve the use of details to higher graded positions for up to one year during a major reorganization			May not redelegate
PAY ADMINISTRATION			
Review, take, direct or recommend corrective action in any personnel matters when determined to be required. Including cases involving retroactive promotion and back pay	Claims submitted by National Office and field officials for higher level administrative review and determination	ERB covered positions Actions taken or approved by the Deputy Commissioners and Chief Management and Finance	May not redelegate
PERSONNEL			

REDEPLOYMENT			
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			May not redelegate
RECRUITMENT/EXAMINING			
Review, take, direct, or recommend necessary action for IRS when accepting delegated examining agreements from the Office of Personnel Management or the Department of the Treasury			May not redelegate
RETIREMENT			
Administer FERS law enforcement position coverage provisions for the Internal Revenue Service with the concurrence of the appropriate program official	All Law Enforcement Officer positions		May not redelegate
With concurrence of OPM, determine credibility of CSRS and/or FERS service			
RIF NOTICES			
Approve extension of RIF notice beyond 180 days	All employees of Internal Revenue Service		May not redelegate
SUITABILITY DETERMINATIONS			
Review, take, direct, or recommend necessary action for the IRS in suitability decisions	Cases submitted by National Office and field officials when higher level administrative review is desired on external applicants for employment	Actions taken or approved by the Deputy Commissioners, Chief Operations Officer, Chief Information Officer, the Business Systems Modernization Executive, Chiefs (except the Chief Management and Finance), Deputy Chiefs, Division Commissioners, Deputy Division Commissioners, Directors reporting directly to Chiefs and Division/Deputy Division Commissioners, and the National Taxpayer Advocate	May not redelegate

TRAINING			
Approve Servicewide Training Agreements	Actions for the Internal Revenue Service		May not redelegate

**Exhibit 1.2.2-1 (10-02-2000)**  
**Delegation of Personnel-Related Matters (Order Number 81)**

> 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 1.2.2-1 (10-02-2000)**  
**Delegation of Personnel-Related Matters (Order Number 81)**

> <b>Chart 2</b>			
<b>Deputy Commissioner, Assistant Deputy Commissioners (Operations) (Modernization) of Internal Revenue</b>			
<u>Is Delegated Authority To</u>	<u>Positions/Actions Covered By Delegated Authority</u>	<u>Positions/Actions Not Covered By The Delegated Authority</u>	<u>May Not Redelegate Lower Than</u>
<b>ADVERSE/DISCIPLINARY AND OTHER ACTIONS</b>			
Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay) and actions based on unacceptable performance (removals, reductions in grade)	1. Chief Operations officer, Chief Financial Officer, and Chief Information Officer 2. All employees within the Commissioner's and Deputy Commissioner's immediate offices	Positions reporting to the Commissioner	1. May not redelegate 2. May not redelegate
Effect adverse actions and actions based on unacceptable performance	1. All ERB covered positions 2. All employees within the immediate offices of the Chief Operations Officer, Chief Information Officer, and Chief Management and Finance	Chief Operations Officer, Chief Information Officer and Assistants to the Commissioner  All employees within the Commissioner's and Deputy Commissioner's immediate offices	1. May not redelegate 2. May not redelegate
Propose and/or effect: --Separation or termination during probation --Suspensions of 14 days or less --Written reprimand --Warning Letters and Letters of caution	1. ALL ERB covered positions 2. All employees within the Deputy Commissioner's immediate office		1. Chief Operations Officer; Chief Management and Finance; Chief Information Officer; Chief Counsel for positions under their jurisdiction 2. May not redelegate

--Closed without action and Clearance letters --Suitability determinations			
ASSIGNMENTS			
Deputy Commissioner (Operations) as Chairperson, Executive Resources Board, to approve the assignment of an employee serving under a Schedule A or B appointment to a competitive position	Positions centralized to the Executive Resources Board		May not redelegate
AWARDS			
Approve monetary awards and exceptions to monetary award scales up to and including \$10,000 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 Assistant Deputy Commissioner
Deputy Commissioner (Operations) as Chairperson, Executive Resources Board, to review and concur in recommendations for all awards for executives	ERS covered positions		May not redelegate
Recommend to Treasury, monetary awards of \$10,001-\$25,000 (\$5,001 or more for Performance Management and Recognition System (PMRS) Cash Awards) for any one individual or group			May not redelegate
Recommend an additional monetary award of \$10,000 (total \$35,000) to the President through Treasury.			May not redelegate
DETAILS			
Approve details of 30 days or less, to or from positions in the Internal Revenue Service and another Federal agency or Treasury Bureau	ERB covered positions and centralized positions as defined in IRM 0250		May not redelegate
Deputy Commissioner (Operations) as Chairperson, Executive Resources Board, to approve extension of employee details to established positions --to same or lower graded positions in the Service in 120-day increments for up to one year; and --to higher graded positions in the Service for a period not to exceed 240 calendar days	ERB covered positions		May not redelegate
PAY ADMINISTRATION			



Approve exceptions to restrictions for pay for more than one position for more than 40 hours a week (Dual employment)	Positions in his/her immediate office ERB covered positions and centralized positions as defined in IRM 0250		May not redelegate  May not redelegate
Waive the reduction of military retirement pay for recruitment of employees	Positions in his/her immediate office ERB covered positions and centralized positions as defined in IRM 0250		May not redelegate  May not redelegate
<b>PERFORMANCE EVALUATION</b>			
Determine that work is or is not of an acceptable level of competence for within-grade step increase	Employees in his/her immediate office		Those supervisors who evaluate the work being performed
<b>STANDARD FORMS 52 and 50</b>			
Approve Request for Personnel Action: SF-52, Part I, Block H	Actions for Employees in his/her immediate office		Assistant to Deputy Commissioner Assistant Deputy Commissioner
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	ERB covered positions	Chief Operations Officer, Chief Management and Finance, Chief Information Officer Actions requiring Treasury approval, per Treasury Directive 102-01	1. Administrative Assistant to the Executive Resources Board 2. May not redelegate
<b>SUITABILITY DETERMINATIONS</b>			
After obtaining technical assistance of the appropriate Personnel function, to make suitability decisions on external applicants for employment	Positions in his/her immediate office		Assistant to the Deputy Commissioner Assistant Deputy Commissioner
With prior Treasury approval make suitability decisions on external applicants for employment	Centralized positions as defined in IRM 0250, and ERB covered positions		May not redelegate

Exhibit 1.2.2-1 (10-02-2000)

Delegation of Personnel-Related Matters (Order Number 81)

> <u>Chart 3</u>			
Chief Operations Officer, Chief Financial Officer and Chief Information Officer			
<u>Are Delegated Authority To</u>	<u>Positions/Actions Covered By Delegated Authority</u>	<u>Positions/Actions Not Covered By The Delegated Authority</u>	<u>May Not Redelegate Lower Than</u>
ADVERSE/DISCIPLINARY AND OTHER ACTIONS			
Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay) and actions based on unacceptable performance (removals, reductions in grade)	1. Regional Commissioner 2. Assistant Commissioner 3. Deputy Assistant Commissioner 4. All employees within the immediate office of the Chief Operations Officer, Chief Financial Officer, and Chief Information Officer		1. May not redelegate 2. May not redelegate 3. May not redelegate 4. May not redelegate
	All employees under their jurisdiction for whom Assistant Commissioners, Assistant Chief Information Officers and Regional Commissioners have proposed actions	ERB covered positions	May not redelegate
Propose and/or effect: --separation or termination during probation --suspensions of 14 days or less --written reprimand--admonishments --warning letters and letters of caution --closed without action and clearance letters --suitability determinations	All employees within the immediate office of the Chief Operations Officer, Chief Financial Officer, and Chief Information Officer	ERB covered positions	May not redelegate
AWARDS			
Approve monetary awards and exceptions to monetary award 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	Centralized positions as defined in IRM 0250 and ERB covered positions	May not redelegate
Approve monetary awards and exceptions to monetary award scales of \$5,001-\$10,000 (excluding PMRS Cash Awards) for any one individual or group (Recommendations will be forwarded through the Director, Human Resources Division, for comment)			May not redelegate
PERFORMANCE EVALUATION			
Determine that work is or is not of an acceptable level of competence for within-	Employees in their immediate office	Centralized positions as	Those supervisors

grade step increase		defined in IRM 0250	who evaluate the work being performed
STANDARD FORMS 52 and 50			
Approve Request for Personnel Action: SF-52, Part I, Block H	Employees in their immediate office		May not redelegate
SUITABILITY DETERMINATIONS			
After obtaining technical assistance of the Personnel function, make suitability decisions of external applicants for employment	Positions in their immediate office	Centralized positions as defined in IRM 0250 and ERB covered positions	May not redelegate

**Exhibit 1.2.2-1 (10-02-2000)**  
**Delegation of Personnel-Related Matters (Order Number 81)**

> <b>Chart 4</b>			
<u>Assistant Commissioners and Assistants to the Commissioner**</u>			
<u>Are Delegated Authority To</u>	<u>Positions/Actions Covered By Delegated Authority</u>	<u>Positions/Actions Not Covered By The Delegated Authority</u>	<u>May Not Redelegate Lower Than</u>
<b>ADVERSE/DISCIPLINARY AND OTHER ACTIONS</b>			
Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay) and actions based on unacceptable performance (removals, reductions in grade)	1. Division Directors (and equivalent)* and Directors, Detroit Computing Center and Martinsburg Computing Center 2. All other employees under their jurisdiction 3. Deputy Assistant Chief Information Officer for employees in the immediate office of the Assistant Chief Information Officer	Deputy Assistant Commissioners	1. May not redelegate 2. Deputy Assistant Commissioner for employees in the immediate office of the Assistant Commissioner Division Directors (and equivalent)* for Branch or Division Chiefs (and equivalent)* for all employees under their jurisdiction Branch or Division Chiefs (and equivalent)* for all employees under their jurisdiction
Effect adverse actions and actions based on unacceptable performance	All employees under their jurisdiction for whom a Deputy AC; Division Director (or equivalent)*; Director, Detroit Computing Center or Director, Martinsburg Computing Center has proposed an action	ERB covered positions	Division Directors (and equivalent)* for employees under their jurisdiction below the level of Branch or Division Chief (and equivalent)*
Propose and/or effect: --Separation or termination during probation	1. Branch Chiefs (and equivalent)* 2. All other employees under	ERB covered positions	1. Division Directors and equivalent. 2. Branch Chiefs (and

--Suspensions of 14 days or less --Written reprimand --Admonishments --Warning letters and Letters of caution --Closed without action and Clearance letters --Suitability determinations	their jurisdiction		equivalent)* Immediate supervisor for employees under their jurisdiction in the case of admonishments only
AWARDS			
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	1. Employees under their jurisdiction, including field employees engaged in National Office projects; and contributions of employees of other Government agencies and armed forces members 2. Employees in Detroit Computing Center and Martinsburg Computing Center	Centralized positions as defined in IRM 0250 and ERB covered positions	1. Deputy Assistant Commissioner; Division Director, or equivalent level, of initiating National Office function for awards up to and including \$5,000; Branch Chief, or equivalent* level, of initiating National office function for awards up to and including \$3,000 2. Directors (MCC & DCC), for awards up to and including \$5,000; 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
Authorize the payment of monetary awards for approved contributions when an appropriately documented and approved case record is received	Employees under their jurisdiction; employees in Detroit Computing Center and Martinsburg Computing Center; 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	Centralized positions as defined in IRM 0250 and ERB covered positions	Servicing personnel officers
Recommend to the Chief Operations Officer, Chief Management and Finance or Chief Information Officer as appropriate monetary awards and exceptions to monetary award scales exceeding \$5,000 (Recommendation will be forwarded through the Director, Human Resources Division for comment)	1. Employees under their jurisdiction, including field employees engaged in National Office projects; and contributions of employees of other Government agencies and armed forces members 2. Employees in Detroit and Martinsburg Computing Center	Centralized positions as defined in IRM 0250 and ERB covered positions	1. May not redelegate 2. May not redelegate
PERFORMANCE EVALUATION			
Determine that work is or is not of an acceptable level of	National Office employees under their jurisdiction	Centralized positions as	Those supervisors who evaluate the work being performed

competence for within-grade step increase		defined in IRM 0250, and ERB covered positions	
STANDARD FORMS 52 and 50			
Approve Request for Personnel Action: SF-52, Part I, Block H	Employees under their jurisdiction and Detroit Computing Center and Martinsburg Computing Center positions of Division Chief or equivalent level	ERB covered positions	Deputy Assistant Commissioner; Branch Chief, or equivalent* level of requesting function
SUITABILITY DETERMINATIONS			
After obtaining technical assistance of the appropriate Personnel function, to make suitability decisions on external applicants for employment	National Office positions under their jurisdiction	Centralized positions as defined in IRM 0250, and ERB covered positions	Deputy Assistant Commissioner; Division Director, or equivalent* level, of function involved; Director, Detroit Computing Center

**Exhibit 1.2.2-1 (10-02-2000)**  
**Delegation of Personnel-Related Matters (Order Number 81)**

> \* See Note on Chart 1  
 \*\* Assistants to the Commissioner may not redelegate

**Exhibit 1.2.2-1 (10-02-2000)**  
**Delegation of Personnel-Related Matters (Order Number 81)**

> <u>Chart 5</u>			
<u>Chief Inspector</u>			
<u>Is Delegated Authority To</u>	<u>Positions/Actions Covered By Delegated Authority</u>	<u>Positions/Actions Not Covered By The Delegated Authority</u>	<u>May Not Redelegate Lower Than</u>
NOTE: The information on this chart has been removed due to the transfer of the Inspection Service from IRS to the Department of Treasury, Treasury Inspector General for Tax Administration (TIGTA).			

**Exhibit 1.2.2-1 (10-02-2000)**  
**Delegation of Personnel-Related Matters (Order Number 81)**

> See Note on Chart 1

Exhibit 1.2.2-1 (10-02-2000)

Delegation of Personnel-Related Matters (Order Number 81)

Chart 6			
Division Commissioners, Deputy Division Commissioners, Chiefs and equivalents, Deputy Chiefs, National Taxpayer Advocate, Deputy National Taxpayer Advocate, Directors, Submission Processing and Customer Service, and Business Systems Modernization Executive, Regional Commissioners			
Are Delegated Authority To	Positions/Actions Covered By Delegated Authority	Positions/Actions Not Covered By The Delegated Authority	May Not Redelegate Lower Than
ADVERSE/DISCIPLINARY AND OTHER ACTIONS			
Propose adverse actions (removals, reductions in grade or pay, suspensions of more than 14 days, furloughs without pay) and actions based on unacceptable performance (removals, reductions in grade)	All employees under their jurisdiction		Two supervisory levels above individual for whom the action is proposed except where the second level is Deputy Commissioner
Effect adverse actions and actions based on unacceptable performance	All employees under their jurisdiction for whom a subordinate has proposed an action	ERB covered positions	Three supervisory levels above individual for whom the action is proposed
Propose and/or effect: --separation or termination during probation --suspensions of 14 days less --written reprimand --admonishments --warning letters and letters of caution --closed without action and clearance letters; --suitability determinations	All employees under their jurisdiction	Centralized positions as defined by IRM 0250	Two supervisory levels above individual for whom the action is proposed
APPOINTMENTS			
Appoint bona fide graduate students at accredited colleges or universities to scientific, analytic, or professional positions not to exceed one year (see 5 CFR 213.3102(p), reprinted in FPM Chapter 213, Appendix C)	Positions under their jurisdiction		Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function
Appoint National Science Contest finalists as Summer Interns (See 5 CFR 213.3102(y) and FPM Chapter	GS-2 and below assistants to scientific, professional and technical employees under their jurisdiction	All positions above GS-2	Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional



213, Appendix C)			Office Personnel Section or Chief, Servicing Personnel function
Appoint non-competitively certain disabled veterans who have completed a training program under Administrator of Veterans Affairs (See 5 CFR, Rule 3.1(a)(2); 5 CFR 315.604(b), and FPM Supplement, Book III, Section 315.604(b))	Positions under their jurisdiction	Centralized positions as defined in IRM 0250, and ERB covered positions	Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function
Appoint severely handicapped or mentally retarded sons and daughters for summer or student employment (See 5 CFR 213.3102(b); FPM Letter 213-20, and FPM Supplement 990-1, Part 213 (See Section 213.3101(b))	Positions listed in Schedule A for summer or student employment under their jurisdiction		Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function
Appoint to Schedule A positions, severely physically handicapped and mentally retarded persons who: --under temporary appointments have demonstrated their ability to perform their duties satisfactorily, or --have been certified by counselors or state vocational rehabilitation agencies or the Veterans Administration as likely to succeed in the performance of the duties	Positions under their jurisdiction	Centralized positions as defined in IRM 0250	Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function
1. Approve extension of initial one month appointment for special needs for an additional one-month period 2. Approve outside the Register appointments at GS-12 (or equivalent) level and below in increments not to exceed one year Approve extension of temporary appointment for additional one-year periods not to exceed a total of four (4) years	1. Employees under their jurisdiction 2. Employees under their jurisdiction at the GS-12 or below level, and all wage grade positions	ERB covered positions, and Centralized positions as defined in IRM 0250	Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function
Assign an Excepted employee serving under Schedule A or B appointment to a competitive position (with prior Departmental approval)	Employees under their jurisdiction	ERB covered positions, and Centralized positions as defined in IRM 0250	Chief, Personnel Branch; District Director where there is no Personnel Branch; Chief, Regional Office Personnel Section or Chief,



			Servicing Personnel function
<b>AWARDS</b>			
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 and contributions of employees of other Government agencies and armed forces members	Centralized positions as defined in IRM 0250, and ERB covered positions	Assistant Regional Commissioner, or equivalent* level; Director, District Office, Service Center, or Austin Compliance Center for awards up to and including \$5,000; 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, Service Center, or Austin Compliance Center for awards up to and including \$1,500. Also delegated to second-level supervisors for employees under their jurisdiction.
Authorize the payment of monetary awards for approved contributions when an appropriately documented and approved case record is received	Employees under their jurisdiction; 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	Centralized positions as defined in IRM 0250 and ERB covered positions	Servicing personnel officers
Recommend to the Deputy Commissioner monetary awards and exceptions to monetary award scales exceeding \$5,000 (Recommendations will be forwarded through the Director, Strategic Human Resources Division for comment)	Employees under their jurisdiction and contributions of employees of other Government agencies and armed forces members	Centralized positions as defined in IRM 0250, and ERB covered positions	May not redelegate
<b>CLASSIFICATION</b>			
Classify positions	All General Schedule and Wage Board positions within their Regions	Those Listed in IRM 0511 as requiring Director, Human Resources Division classification action Centralized positions as defined in IRM 0250	Designated Position Classifiers or Personnel Specialists assigned position classification responsibilities. District Director where there is no Chief, Personnel Branch, to implement action, (authorized staff in Prime

			District may provide personnel services)
<b>DETAILS</b>			
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	ERB covered positions	Chief, Regional Personnel Branch or Servicing Personnel function
Approve extension of employee details for established positions beyond 120 days: --TO SAME OR LOWER GRADE Positions in 120-day increments for up to one year; and --to higher grade positions for a period not to exceed 240 calendar days which are not during major reorganizations	Positions under their jurisdiction	ERB covered positions and centralized positions as defined in IRM 0250	Chief, Personnel Branch; District Director where there is no chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function
<b>PAY ADMINISTRATION</b>			
Approve exceptions to restrictions for pay for more than one position for more than 40 hours a week (dual employment)	All positions under their jurisdiction		Chief, Personnel Branch and Servicing Personnel function
Approve personnel actions for corrective action including retroactive promotion and back pay	1. Employees under their jurisdiction;	Centralized positions as defined in IRM 0250	1. Chief, Personnel Branch 2. Chief, Regional Personnel Branch or Servicing Personnel function
Approve personnel actions to effect PMRS increases	GM-13/14/15 (PMRS) employees		Senior Technician Regional Office Personnel Section or Servicing Personnel function
Process approved step increases	Employees under their jurisdiction--including: --Employees under their jurisdiction who occupy positions centralized to the National Office		Unit Manager, or equivalent* level, Personnel Branch and servicing Personnel function.
<b>PERFORMANCE EVALUATION</b>			
Determine that work is or is not of an acceptable level of competence for within-grade step increase	Employees under their jurisdiction		Those supervisors who evaluate the work being performed
<b>RECRUITMENT</b>			
Approve recruitment and examination of applicants, establishment and issuance of competitor inventories, and	Positions under their jurisdiction		1. Employment Section Chief in Regional Office; Chief, Personnel Branch in Service Center; Chief, Human

issuances of certificates of eligibles by delegated Special Examining Units: 1. When implementing nationwide agreements 2. When implementing local agreements			Resources Branch in Austin Compliance Center 2. Employment Section Chief, Regional Personnel Branch; For Districts and Service Centers/Austin Compliance Center 3. Servicing Personnel offices
RETIREMENT			
Process Law Enforcement retirements in accordance with IRM 0831.8 and FERS	Law Enforcement Officer positions under their	Centralized positions as defined in IRM 0250	Unit Manager or equivalent* level, Personnel Branch or Servicing Personnel function
STANDARD FORMS 52 and 50			
Approve personnel actions for the Internal Revenue Service for appointments, position changes, and separations, or take final action for the IRS: 1. Request for Personnel Action, SF-52: a. Part I, Block H b. Part II, Block 38 2. Notification of Personnel Action: SF-50, mass changes, new action code sheets, etc.	1a. Employees under their jurisdiction 1b. Employees under their jurisdiction 2. Employees under their jurisdiction	Action involving centralized positions as defined in IRM 0250 Actions requiring prior approval of the Department of the Treasury as defined in IRM 0250	1a. Branch Chief, or equivalent* level of requesting function for Region and District; first-line supervisor in Service Center/Austin Compliance Center. Also delegated to first-line supervisors and those managers and management officials designated. 1b. Senior Technician, Personnel Branch (may be redelegated to prime district/service center to also provide such service for districts without a Personnel Branch) Senior Technician, Regional Office Personnel Section or Servicing Personnel function 2. Unit Manager or equivalent* level, Personnel Branch (may be redelegated to prime district/service center to also provide such service for districts without a Personnel Branch) and servicing Personnel office
SUITABILITY DETERMINATIONS			
After obtaining technical assistance of the appropriate Personnel function, to make suitability decisions on external applicants for employment-- 1. from other than Special Examining Units	1. Positions under their jurisdiction; 2. Positions under their jurisdiction,	Actions involving centralized positions as defined in IRM 0250, and ERB covered positions	1. Branch Chief, or equivalent* level, in Regional Office; Division Chief for District and Service Center/Austin Compliance Center and second-level supervisors 2. Employment Section

2. from Special Examining Units with full delegated examining and certification authority			Chief, Regional Personnel Branch; Chief, Personnel Branch for Districts and Service Centers/Austin Compliance Center; Servicing Personnel function
TRAINING			
Approve training plans which do not require modification of qualification standards for certain disabled veterans (See 38 USC Chapter 31; 5 CFR 315.604(a); FPM Chapter 315, Subchapter 6-6 and Appendix B)	Positions under their jurisdiction	Centralized positions as defined in IRM 0250, and ERB covered positions	Chief, Personnel Branch; District Director where there is no Chief, Personnel Branch; Chief, Regional Office Personnel Section or Chief, Servicing Personnel function

