

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.

Delegated to: The Chief Counsel in cases under his/her jurisdiction.

Redelegation: This authority may be redelegated no lower than the Deputy Associate Chief Counsels for cases under their respective jurisdictions and to the Assistant Chief Counsels for cases under their respective jurisdictions that do not involve precedent issues.

2. 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.

Delegated to: The Associate Chief Counsels and the Assistant Commissioners (Examination) and (International) for matters under their respective jurisdictions.

Redelegation: The authority delegated to the Associate Chief Counsels may be redelegated, by the Deputy Chief Counsel, to the Deputy Associate Chief Counsels. The authority delegated to the Assistant Commissioners (Examination) and (International) may be redelegated, respectively, to the Deputy Assistant Commissioners (Examination) and (International).

3. 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.

Delegated to: The Assistant Commissioner (International).

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

4. Authority To enter into and approve a written agreement with any person relat-

ing 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.

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

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

5. 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.

Delegated to: In cases under their jurisdiction (but excluding cases docketed before the United States Tax Court), the 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.

Redelegation: 1. Service center directors and the Director, Austin Compliance Center, may redelegate this authority no lower than the Chief, Examination Support Unit, with respect to agreements concerning the administrative disposition of certain tax shelter cases, and no lower than the Chief, Windfall Profit Tax Staff, Austin Service Center or Austin Compliance Center, with respect to entering into and approving a written agreement with the Tax Matters Partner/Person (TMP) and one or more partners or shareholders with respect to whether the partnership or S corporation, acting through its TMP, is duly authorized to act on behalf of the partners or shareholders in the determination of partnership or S corporation items for purposes of the tax imposed by Chapter 45, and for purposes of assessment and collection of the windfall profit tax for such partnership or S corporation taxable year.

Delegation Order No. 97 (Rev. 34)

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of Authority

SUMMARY: The authority delegated by the Commissioner of Internal Revenue to the Assistant Commissioner (Employee Plans and Exempt Organizations), to enter into and approve certain closing agreements, may be redelegated to special assistants and division directors reporting directly to the Assistant Commissioner (Employee Plans and Exempt Organizations). The text of the delegation order appears below.

EFFECTIVE DATE: August 18, 1997

FOR FURTHER INFORMATION CONTACT: John H. Turner, CP:E:EP:P:2, Room 6702, 1111 Constitution Avenue, NW, Washington, DC 20224, (202) 622-6214 (not a toll-free number).

Effective: August 18, 1997

Closing Agreements Concerning Internal Revenue Tax Liability (Supplemented by Delegation Orders No. 236, 245, 247 and 248)

1. Authority To enter into and approve a written agreement with any person relating to the internal revenue tax liability of

2. The Assistant Commissioner (International) and district directors may redelegate this authority no lower than the Chief, Quality Review Staff/Section with respect to all matters, and not below the Chief, Examination Support Staff/Section, or Chief, Planning and Special Programs Branch/Section, with respect to agreements concerning the administrative disposition of certain tax shelter cases, or Chief, Special Procedures function, with respect to the waiver of right to claim refunds for those responsible officers who pay the corporate liability in lieu of a trust fund recovery penalty assessment under IRC 6672.

6. *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.

*Delegated to:*The associate chief counsels; the 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.

Redelegation This authority may not be redelegated.

7. *Authority* In cases under the jurisdiction of the Assistant Commissioner (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.

Delegated to The Assistant Commissioner (International).

Redelegation This authority may not be redelegated.

*Source 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.

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. 97 (Rev. 33), which was effective March 15, 1996.

Approved August 18, 1997.

Michael P. Dolan
Deputy Commissioner
