
Delegation Order No. 247

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority.

SUMMARY: Provides resolution authority to Examination on coordinated issues in the Industry Specialization Program (ISP) and International Field Assistance Specialization Program (IFASP) for those issues on which Appeals has coordinated issue papers containing settlement guidelines or positions. Examination resolution may be reached only subject to the concurrence of both the Examination and Appeals ISP and/or IFASP Coordinators. The text of the delegation order appears below.

EFFECTIVE DATE: March 15, 1996.

FOR FURTHER INFORMATION CONTACT: Harry E. Lebedun, CP:EX:C:C, Room 2036, 1111 Constitution Ave., NW, Washington, DC. 20224, (202) 622-3654 (Not a toll free number).

Order No. 247

Effective Date: March 15, 1996.

Authority of Examination Case Managers to Accept Settlement Offers and Execute Closing Agreements on Industry Specialization Program (ISP) and International Field Assistance Specialization Program (IFASP) Issues.

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:

1. All examination case managers are delegated discretionary authority in Coordinated Examination Program cases under their jurisdiction to accept settlement offers, regardless of the amount of the liability sought to be compromised, with respect to coordinated issues within the ISP and IFASP on which Appeals has coordinated issue papers containing settlement guidelines or positions. Prior to finalization, the proposed settlement, together with any related closing agreement and/or Form 870-AD, Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and of (to be completed by case manager), and supporting documentation, shall be reviewed and approved by the appropriate specialists/coordinators for ISP and IFASP within Examination, International and the Appeals functions.

2. For purposes of this limited dele-

gation of settlement authority, coordinated issues within the ISP and IFASP are those issues published in the Internal Revenue Manual.

3. All examination case managers are delegated authority to execute closing agreements and/or the Form 870-AD in order to effect any settlement reached in a Coordinated Examination case involving ISP and IFASP issues.

4. This authority delegated in this order may not be redelegated.

5. The authority contained in this Order supplements the authority contained in Delegation Order 97 (as revised).

Dated: March 15, 1996.

Michael P. Dolan,
Deputy Commissioner.

(Filed by the Office of the Federal Register on April 2, 1996, 8:45 a.m., and published in the issue of the Federal Register for April 3, 1996, 61 F.R. 14852)