

Part III. Administrative, Procedural, and Miscellaneous

Delegation Order No. 155 (Rev. 4)

Delegation of Authority

AGENCY: Internal Revenue Service

ACTION: Delegation of Authority

SUMMARY: This delegation order is revised to give authority to sign recommendation letters for nonsuit settlements to the Regional Counsel and District Counsel in the field and to the Deputy Associate Chief Counsel and Assistant Chief Counsel in the National Office. In addition, it has been expanded in scope to cover nonrefund matters. The text of the delegation order appears below.

EFFECTIVE DATE: August 15, 1996.

FOR FURTHER INFORMATION CONTACT: Sara M. Coe, CC:DOM:FS:PROC, Room 4135, 1111 Constitution Avenue, NW, Washington, DC 20224, (202) 622-7940 (not a toll-free call).

Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit 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.

Delegated to:

Chief Counsel

Associate Chief Counsel

Deputy Associate Chief Counsel

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).

Delegated to:

Regional Counsel

District Counsel

Assistant Chief Counsel

In exercising both of the above authorities, the advice of the Chief of Appeals and/or District Director with jurisdiction over the nonsuit persons or periods should be obtained and considered.

Redelegation: The authority delegated herein may not be redelegated.

Sources of Authority: 26 CFR 301.7122-1, 26 CFR 301.7701-9. 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.

Dated: August 15, 1996.

Michael P. Dolan,
Deputy Commissioner.

(Filed by the Office of the Federal Register on September 5, 1996, 8:45 a.m., and published in the issue of the Federal Register for September 6, 1996, 61 F.R. 47235)
