

INTERNAL REVENUE

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BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 107-03

DATE: January 30, 1978

SUNSET REVIEW: TBD

SUBJECT: Regulations Pertaining to the Internal Revenue Law

Pursuant to the authority vested in me as Secretary of the Treasury, I hereby delegate to the General Counsel the authority to approve all regulations pertaining to the internal revenue laws, including the authority to ratify and approve, where necessary, any such regulations previously issued.

This delegation does not revoke any similar authority heretofore delegated to any other official of the Treasury Department.

W. Michael Blumenthal

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER 150-01

DATE: September 28, 1995

SUNSET REVIEW: September 28, 2000

SUBJECT: Regional and District Offices of the Internal Revenue Service

Under the authority given to the President to establish and alter internal revenue districts by Section 7621 of the Internal Revenue Code of 1986, as amended, and vested in the Secretary of the Treasury by Executive Order 10289 (approved September 17, 1951, as amended) as made applicable to Section 7621 of the Internal Revenue Code of 1986, as amended (as previously contained in the Internal Revenue Code of 1954) by Executive Order 10574 (approved November 5, 1954); under the authority vested in the Secretary of the Treasury by 31 U.S.C. §§321 (a), (b) and Reorganization Plan No. 1 of 1952 as made applicable to the Internal Revenue Code of 1986, as amended, by Section 7804(a) of such Code; and under the authority vested in the Secretary of the Treasury by Sections 7801(a) and 7803 of the Internal Revenue Code of 1986, as amended; the following internal revenue districts and regions are established or continued as described in this Order. When fully implemented, this Order establishes fewer internal revenue regions and districts than designated in previous Orders.

1. Regions. Four regions are established which shall be identified as Northeast Region, headquartered at New York, New York; Southeast Region, headquartered at Atlanta, Georgia; Midstates Region, headquartered at Dallas, Texas; and Western Region, headquartered at San Francisco, California. The head of each regional office shall bear the title "Regional Commissioner identified by the region name. The geographic areas and internal revenue districts within each region are shown in the Attachment to this Order.

2. Districts. Thirty-three districts are established. Each shall be known as an internal revenue district and shall be identified by the names listed in the Attachment. The head of each district office shall be titled "Director" identified by the district name as specified in the Attachment. The geographic areas within each district are shown in the Attachment.

3. U.S. Territories and Insular Possessions. The Commissioner of Internal Revenue shall, to the extent of authority vested in the Commissioner, provide for the administration of the United States internal revenue laws in the U.S. territories and insular possessions and other areas of the world.

4. Implementation. The district and regional organization described above shall be implemented on dates determined by the Commissioner of Internal Revenue. Until such dates, the existing offices are authorized to continue. Effective immediately, the Commissioner is authorized to effect such transfers of functions, personnel, positions, equipment and funds as may be necessary to implement the provisions of this Order.

5. Other Offices. This Order affects only the regional and district offices subject to this Order and does not affect service centers or other offices in existence within the Internal Revenue Service.

6. Effect On Prior Treasury Orders.

a. TO 150-01, "Designation of Internal Revenue Districts," dated October 27, 1987, is superseded.

b. TO 150-03, "Designation of Internal Revenue Regions and Regional Service Centers," dated January 24, 1986, is superseded.

Robert E. Rubin

Secretary of the Treasury

OPI: Internal Revenue Service

Attachment

Regional and District Offices of the Internal Revenue Service

District Name	Headquarters	Area Covered
SOUTHEAST REGION	Atlanta, Georgia	Alabama, Delaware, the District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia
North Florida District	Jacksonville, Florida	Florida counties: Alachua, Baker, Bay, Bradford, Brevard, Calhoun, Citrus, Clay, Columbia, Dixie, Duval, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hernando, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Leon, Levy, Liberty, Madison, Marion, Nassau, Okaloosa, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, Wakulla, Walton and Washington
South Florida District	Fort Lauderdale, Florida	Florida counties: Broward, Charlotte, Collier, Dade, DeSoto, Glades, Hardee, Hendry, Highlands, Indian River, Lee, Manatee, Martin, Monroe, Okeechobee, Palm Beach, Sarasota and St. Lucie
Georgia District	Atlanta, Georgia	Georgia
Indiana District	Indianapolis, Indiana	Indiana
Gulf Coast District	New Orleans, Louisiana	Louisiana, Mississippi and Alabama
Delaware-Maryland District	Baltimore, Maryland	Delaware, Maryland and the District of Columbia
North-South Carolina District	Greensboro, North Carolina	North Carolina and South Carolina
Kentucky-Tennessee District	Nashville, Tennessee	Kentucky and Tennessee
Virginia-West Virginia District	Richmond, Virginia	Virginia and West Virginia
District Name	Headquarters	Area Covered
NORTHEAST REGION	New York, New York	Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island and Vermont
Connecticut-Rhode Island District	Hartford, Connecticut	Connecticut and Rhode Island
Ohio District	Cincinnati, Ohio	Ohio

Michigan District	Detroit, Michigan	Michigan
New England District	Boston, Massachusetts	Maine, Massachusetts, New Hampshire and Vermont
New Jersey District	Newark, New Jersey	New Jersey
Brooklyn District	Brooklyn, New York	New York counties: Kings, Nassau, Queens and Suffolk
Upstate New York District	Buffalo, New York	New York counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautaugua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Schuylar, Seneca, Steuben, St. Lawrence, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming and Yates
Manhattan District	New York, New York	New York counties: Bronx, New York, Richmond, Rockland and Westchester
Pennsylvania District	Philadelphia, Pennsylvania	Pennsylvania
District Name	Headquarters	Area Covered
MIDSTATES REGION	Dallas, Texas	Arkansas, Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Texas and Wisconsin
Illinois District	Chicago, Illinois	Illinois
North Central District	St. Paul, Minnesota	Minnesota, North Dakota and South Dakota
Midwest District	Milwaukee, Wisconsin	Iowa, Nebraska and Wisconsin
Kansas - Missouri District	St. Louis, Missouri	Kansas and Missouri
Arkansas-Oklahoma District	Oklahoma City, Oklahoma	Arkansas and Oklahoma
North Texas District	Dallas, Texas	Texas counties: Anderson, Andrews, Angelina, Archer, Armstrong, Bailey, Baylor, Borden, Bowie, Briscoe, Brown, Callahan, Camp, Carson, Cass, Castro, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Comanche, Concho, Cooke, Cottle, Crane, Crockett, Crosby, Dallam, Dallas, Dawson, Deaf Smith, Delta, Denton, Dickens, Donley, Eastland, Ector, Ellis, Erath, Fannin, Fisher, Floyd, Foard, Franklin, Gaines, Garza, Glasscock, Gray, Grayson, Gregg, Hale, Hall, Hansford, Hardeman, Harrison, Hartley, Haskell, Hemphill, Henderson, Hockley, Hood, Hopkins, Houston, Howard, Hunt, Hutchinson, Irion, Jack, Johnson, Jones, Kaufman, Kent, King, Knox, Lamar, Lamb, Lipscomb, Loving, Lubbock, Lynn, Marion, Martin, Menard, Midland, Mills, Mitchell, Montague, Moore, Morris, Motley, Nacogdoches, Navarro, Nolan, Ochiltree, Oldham, Palo Pinto, Panola, Parker, Parmer, PoKer, Rains, Randall, Reagan, Red River, Roberts, Rockwall, Runnels, Rusk, Sabine, San Augustine, Schleicher,

		Scurry, Shackelford, Shelby, Sherman, Smith, Stephens, Sterling, Stonewall, SuKon, Swisher, Tarrant, Taylor, Terry, Throckmorton, Titus, Tom Green, Upshur, Upton, Van Zandt, Ward, Wheeler, Wichita, Wilbarger, Winkler, Wise, Wood, Yoakum and Young
South Texas District	Austin, Texas	Texas counties: Aransas, Atascosa, Austin, Bandera, Bastrop, Bee, Bell, Bexer, Blanco, Bosque, Brazos, Brewster, Brooks, Burleson, Burnet, Caldwell, Calhoun, Cameron, Colorado, Comal, Coryell, Culberson, DeWiK, DimmiK, Duval, Edwards, El Paso, Falls, FayeKe, Freestone, Frio, Gillespie, Goliad, Gonzales, Grimes, Guadalupe, Hamilton, Hays, Hidalgo, Hill, Hudspeth, Jackson, Jeff Davis, Jim Hogg, Jim Wells, Karnes, Kendall, Kenedy, Kerr, Kimble, Kinney, Kleberg, Lampasas, LaSalle, Lavaca, Lee, Leon, Limestone, Live Oak, Llano, McCulloch, McLennan, McMullen, Madison, Mason, Matagorda, Maverick, Medina, Milam, Nueces, Pecos, Presidio, Real, Reeves, Refugio, Robertson, San Patricio, San Saba, Somervell, Starr, Terrell, Travis, Uvalde, Val Verde, Victoria, Waller, Washington, Webb, Wharton, Willacy, Williamson, Wilson, Zapata and Zavala
Houston District	Houston, Texas	Texas counties: Brazoria, Chambers, Fort Bend, Galveston, Hardin, Harris, Jasper, Jefferson, Liberty, Montgomery, Newton, Orange, Polk, San Jacinto, Trinity, Tyler and Walker
District Name	Headquarters	Area Covered
WESTERN REGION	San Francisco, California	Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming
Southwest District	Phoenix, Arizona	Arizona, Nevada and New Mexico
Rocky Mountain District	Denver, Colorado	Colorado, Idaho, Montana, Utah and Wyoming
Northern California District	Oakland, California	Northern California counties: Alameda, Alpine, Amador, BuKe, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Francisco, San Joaquin, San Mateo, Shasta, Sierra, Siskiyou, Solano, Sonoma, SuKer, Tehama, Trinity, Yolo and Yuba
Central California District	San Jose, California	Mid-state California counties: Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, Monterey, San Benito, San Luis Obispo, Santa Barbara, Santa Clara, Santa Cruz, Stanislaus, Tulare, Tuolumne and Ventura
Los Angeles District	Los Angeles, California	County of Los Angeles, except for that portion served by the Southern California District
Southern California District	Laguna Niguel, California	Southern California counties: Imperial, Orange, Riverside, San Bernardino, San Diego, and that portion of Los Angeles County serviced by the Carson post of duty (the geographic area covered by 1995 U.S. Postal Service zip codes 90254, 90274, 90277, 90278, 90501, 90502, 90503, 90504, 90505, 90506, 90507, 90508, 90509, 90510, 90701, 90702, 90703, 90704, 90706, 90707, 90710, 90711, 90712, 90713, 90714, 90715, 90716, 90717, 90731, 90732, 90733, 90734, 90744, 90745, 90746, 90747, 90748, 90749, 90801, 90802, 90803, 90804, 90805, 90806, 90808, 90809, 90810, 90813, 90814, 90815, 90822, 90831, 90832, 90833, 90834, 90835, 90840, 90844, 90846, 90853)
Pacific		

Northwest District	Seattle, Washington	Alaska, Hawaii, Oregon and Washington
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TREASURY ORDER 150-02**Date:** 03-09-01**Sunset Review:** 03-09-06**SUBJECT:** Organization and Functions of the Internal Revenue Service

1. By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. §321(b) and Section 7801(a) of the Internal Revenue Code (IRC); and in accordance with the authority vested in the Commissioner of Internal Revenue by Sections 1001 of the "Internal Revenue Service Restructuring and Reform Act of 1998" (RRA-98), Pub. L. 105-206, 112 Stat. 685 and IRC Sections 7803 and 7804, it is ordered that the following offices are established.
2. This Order prescribes the structure of the Internal Revenue Service emerging from the reorganization required by Section 1001 of RRA-98. The Commissioner is authorized to implement the organization in accordance with RRA-98 at an appropriate time or times as determined by the Commissioner and to make such changes to personnel, positions, equipment, and funds as may be necessary to effectively manage the described organization.
3. Except for the offices and positions in paragraphs 4 through 17, the Commissioner may create, abolish, or modify as necessary other offices and positions within the Internal Revenue Service to effectively and efficiently administer the tax laws or other responsibilities assigned to the Internal Revenue Service. The authority of the Commissioner to create, abolish, or modify offices under this delegation is subject only to limitations that exist by law or Department of the Treasury rules, regulations, and directives, including Treasury Directive 21-01, "Organizational Changes"; "Statement of Treasury Department Policies and Procedures: Mission, Organization, Resources, Operation, Direction and Oversight of the Statistics of Income Division of the Internal Revenue Service", dated December 16, 1993; and "Memorandum of Understanding Regarding Procedures for the Statistics of Income Division of the Internal Revenue Service," dated September 17, 1997.
4. OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE. The Office of the Commissioner consists of the Commissioner; Deputy Commissioner; and Assistant Deputy Commissioner. **The Commissioner is the chief executive officer for the IRS.** The Commissioner is responsible for overall planning and for directing, controlling and evaluating IRS policies, programs, and performance.
5. DEPUTY COMMISSIONER. The Deputy Commissioner has line authority over all IRS officials reporting to or through the Deputy Commissioner. The Deputy Commissioner is responsible for assisting and acting for the Commissioner in planning, directing, coordinating and controlling the policies, programs and other activities of the IRS; in establishing tax administration policy; and in developing strategic objectives. The Assistant Deputy Commissioner is generally responsible for day-to-day operational matters and for oversight of the reorganization of the IRS.
6. CHIEF COUNSEL. **The Chief Counsel is the chief law officer for the Internal Revenue Service** and an Assistant General Counsel for the Treasury, with duties and responsibilities prescribed by the Secretary of the Treasury and by law. The Chief Counsel is responsible for advising the Commissioner on legal matters and ensuring that the Office of Chief Counsel provides top-quality legal support to all offices within the IRS. The relationship of the Secretary, Commissioner, General Counsel, Chief Counsel, and Chief Counsel staff is further defined in 31 U.S.C. § 301(f)(2); IRC § 7803(b); in Treasury Orders 107-04, "The General Counsel," dated July 25, 1989; 107-07, "Personnel Authority over Personnel Employed by the Office of Chief Counsel, Internal Revenue Service," dated May 4, 1999; 150-10, "Delegation--Responsibility for the Internal Revenue Laws," dated April 22, 1982; and by implementing Orders of the General Counsel.
7. CHIEF, COMMUNICATIONS AND LIAISON DIVISION. The Chief, Communications and Liaison

Division, heads the Communications and Liaison Division and is the principal advisor to the Commissioner and Deputy Commissioner on legislative matters, internal and external communications, and relationships with customer groups. The Chief, Communications and Liaison Division, serves as national spokesperson for the IRS; establishes strategies, practices, procedures, standards and controls for planning and managing communications to IRS employees and the public; coordinates congressional communications; and maintains communications and relationships with customer groups. The Chief, Communications and Liaison Division, represents and serves as liaison from the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities and the public on communications, and legislation to facilitate their understanding of IRS activities.

8. NATIONAL TAXPAYER ADVOCATE. The National Taxpayer Advocate heads the Office of the Taxpayer Advocate and advises the Commissioner and Deputy Commissioner regarding avoidance and resolution of problems taxpayers encounter in dealing with IRS. The National Taxpayer Advocate is responsible for implementing the functions of the Office of the Taxpayer Advocate specified in IRC § 7803(c). The National Taxpayer Advocate reports directly to the Commissioner; supervises local taxpayer advocates nationwide; serves as national spokesperson on taxpayer advocacy matters; establishes strategies, practices, procedures, standards and controls for activities to mitigate taxpayer problems; and prepares and submits to Congress annual Objectives and Activities reports. The National Taxpayer Advocate represents the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities, and the public on the above subjects and on major cross-functional issues related to taxpayer interests and concerns.

9. CHIEF INFORMATION OFFICER. The Chief Information Officer heads the Information Systems Division and is the principal advisor to the Commissioner and Deputy Commissioner on information technology, including strategic technology planning, data administration, technology standards, privacy assurance, and telecommunications. The Chief Information Officer is the principal IRS official with authority over and responsibility for information technology, including information systems resources, technology modernization activities, and tax systems reengineering efforts. The Chief Information Officer reports to the Office of the Commissioner of Internal Revenue.

10. CHIEF, APPEALS DIVISION. The Chief, Appeals Division, heads an independent function in conformance with Section 1001 of RRA-98, supervises the Appeals Division, advises the Commissioner on Servicewide policies and programs regarding the administrative resolution of tax disputes, and provides alternative techniques to resolve cases without litigation. The Chief, Appeals Division, directly manages Appeals' national and field programs and reports to the Office of the Commissioner of Internal Revenue.

11. NATIONAL HEADQUARTERS. The National Headquarters consists of the following organizations reporting to the Office of the Commissioner of Internal Revenue: Senior Counselor to the Commissioner; Equal Employment Opportunity and Diversity; Chief Financial Officer; Commissioner's Complaint Processing and Analysis Group; Research, Analysis, and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources.

a. The Senior Counselor reports to the Commissioner of Internal Revenue and has direct supervisory responsibility for the Office of the Director of Practice, including oversight and control of its policy decisions. A manager within the Office of the Senior Counselor has independent oversight and control over all individual Director of Practice cases.

b. The Chief, EEO and Diversity and Chief Financial Officer report to the Deputy Commissioner of Internal Revenue.

c. The Commissioner's Complaint Processing and Analysis Group; Research, Analysis and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources report to the Assistant Deputy Commissioner.

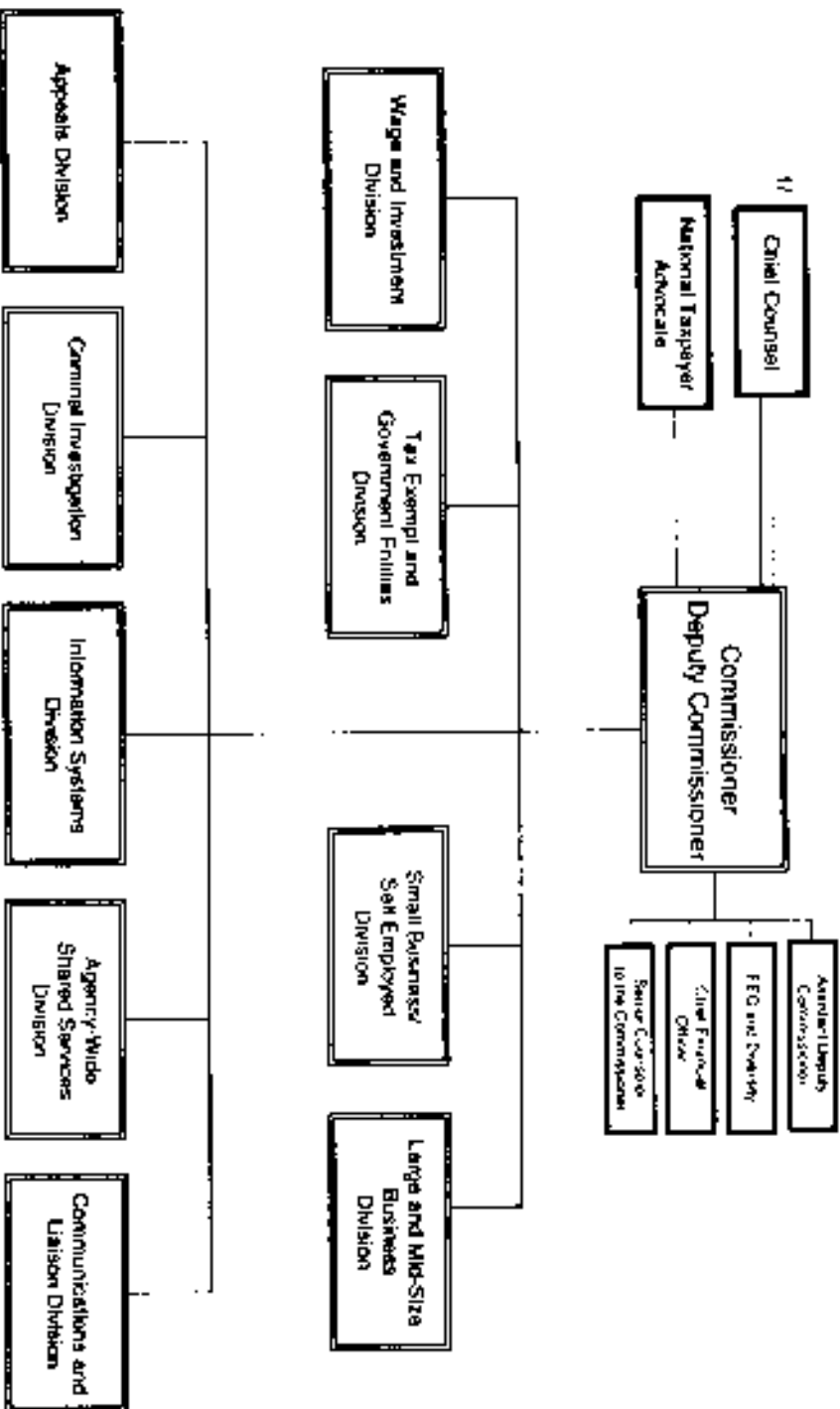
12. COMMISSIONER, WAGE AND INVESTMENT DIVISION. The Commissioner, Wage and Investment (W&I) Division, is responsible for supervising the activities of the Wage and Investment Division, which serves over 100 million individual taxpayers, including those who file jointly, with wage and investment income only. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, ranging from educating and assisting these taxpayers in all interactions with the IRS to developing and implementing compliance strategies best suited to W&I taxpayers. The Commissioner, Wage and Investment Division reports to the Office of the Commissioner of Internal Revenue.
13. COMMISSIONER, SMALL BUSINESS AND SELF-EMPLOYED DIVISION. The Commissioner, Small Business and Self-Employed (SB/SE) Division, is responsible for supervising the activities of the Small Business and Self-Employed Division, which serves taxpayers who own small businesses, are fully or partially self-employed, file estate and gift tax returns, file fiduciary returns, or report foreign source income or deductions. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to SB/SE taxpayers. The Commissioner, Small Business and Self-Employed Division reports to the Office of the Commissioner of Internal Revenue.
14. COMMISSIONER, LARGE AND MID-SIZE BUSINESS DIVISION. The Commissioner, Large and Mid-Size Business (LMSB) Division, is responsible for supervising the activities of the Large and Mid-Size Business Division, which serves large and mid-size business taxpayers, including corporations with assets over \$5 million. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to LMSB taxpayers. The Commissioner, Large and Mid-Size Division reports to the Office of the Commissioner of Internal Revenue.
15. COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION. The Commissioner, Tax Exempt and Government Entities (TE/GE) Division, is responsible for supervising the activities of the Tax Exempt and Government Entities Division, which serves the tax exempt sector including pension plans, exempt organizations and governmental entities. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to TE/GE taxpayers. The Commissioner, Tax Exempt and Government Entities reports to the Office of the Commissioner of Internal Revenue.
16. CHIEF, AGENCY-WIDE SHARED SERVICES DIVISION. The Chief, Agency-Wide Shared Services Division, is responsible for supervising the division that provides support, agencywide, for common administrative services such as personnel, facilities, and procurement. The Chief, Agency-Wide Shared Services Division reports to the Office of the Commissioner of Internal Revenue.
17. CHIEF, CRIMINAL INVESTIGATION DIVISION. The Chief, Criminal Investigation Division, is responsible for supervising the division that investigates potential criminal violations of the Internal Revenue Code and related financial crimes and enforces the criminal statutes relative to tax administration in a manner that fosters confidence in the tax system and compliance with the law. The Chief, Criminal Investigation Division reports to the Office of the Commissioner of Internal Revenue.
18. CANCELLATIONS. Treasury Order 150-01, "Regional and District Offices of the Internal Revenue Service," dated September 28, 1995, is canceled. Treasury Order 150-02, "Establishment of Certain Offices in the National Office of the Internal Revenue Service," dated January 11, 1994, is superseded.

/S/

Paul H. O'Neill
Secretary of the Treasury

Attachment: [Organizational Chart](#)

INTERNAL REVENUE SERVICE



11 Chief Counsel reports to both the Commissioner and the General Counsel in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.

Approved: *Paul H. Davis*
Secretary of the Treasury

March 09, 2001

Date

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-06

DATE: July 9, 1953

SUNSET REVIEW: TBD

SUBJECT: Designation as Internal Revenue Service

By virtue of the authority vested in me as Secretary of the Treasury, it is hereby ordered that:

1. The Bureau of Internal Revenue shall hereafter be known as the Internal Revenue Service.
2. All regulations, mimeographs, forms, and other Internal Revenue and Treasury documents are amended to conform to this order, but existing supplies of these materials shall continue to be used without change until they are exhausted.

G. M. Humphrey

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-07

DATE: November 18, 1953

SUNSET REVIEW: TBD

SUBJECT: Delegation--Final Approval of Closing Agreements

By virtue of the authority vested in me by Reorganization Plan No. 26 of 1950, there are hereby transferred to the Commissioner of Internal Revenue all the functions of the Secretary of the Treasury, the Under Secretary of the Treasury, or any Assistant Secretary of the Treasury with respect to closing agreements under section 3760 of the Internal Revenue Code.

This order continues the delegation made by Treasury Department Order No. 146, dated December 20, 1951, which is hereby superseded.

The functions herein transferred may be delegated by the Commissioner to subordinates in the Internal Revenue Service in such manner as he shall from time to time direct.

G. M. Humphrey

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-08

DATE: March 25, 1954

SUNSET REVIEW: TBD

SUBJECT: Delegation--Authority to Approve Accounts Current

Pursuant to the authority vested in me as Secretary of the Treasury, it is hereby ordered:

1. In accordance with the provisions of Section 119 of the Accounting and Auditing Act of 1950, approved September 12, 1950, the Commissioner of Internal Revenue is authorized to delegate to officers and employees of the Internal Revenue Service, wherever situated, authority to approve administratively Revenue Accounts Current (Form 79) and Accounts Current (Standard Form 1019).
2. The certificate of deposit, required by Section 3971(a) of the Internal Revenue Code to be transmitted to the Commissioner of Internal Revenue, shall hereafter be forwarded to such officers or employees of the Internal Revenue Service, wherever situated, as the Commissioner shall designate.
3. The authority delegated by this order shall be exercised in accordance with instructions to be issued by the Commissioner.
4. This order shall be effective this date.

M. B. Folsom

Acting Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-09

DATE: August 17, 1954

SUNSET REVIEW: TBD

SUBJECT: Delegation--Functions Created by the IR Code of 1954

By virtue of the authority vested in me by Reorganization Plan No. 26 of 1950 and section 7804(a) of the Internal Revenue Code of 1954, each delegation of authority, and each redelegation of authority made pursuant to such delegation, which was:

1. in effect immediately preceding the enactment of the Internal Revenue Code of 1954, and
2. continued in effect upon the enactment of the Internal Revenue Code of 1954 pursuant to the provisions of section 7851(b)(3) of such Code,

is hereby amended to include any additional or revised functions created or authorized by the Internal Revenue Code of 1954 which are essential to the performance of, or are directly related to, any function included in such delegation or redelegation of authority. Each delegation or redelegation of authority so amended shall be subject to amendment, modification, or revocation to the same extent, and in the same manner, as authorized immediately preceding its amendment by this Order.

The preceding paragraph shall not be construed as delegating to any officer or employee of the Internal Revenue Service any function existing under the Internal Revenue Code of 1954 which corresponds to any function which existed under the Internal Revenue Code of 1939 and which immediately preceding the enactment of the Internal Revenue Code of 1954 had not been delegated by the Secretary.

This order shall be effective on the day after the date of enactment of the Internal Revenue Code of 1954.

M. B. Folsom

Acting Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-10

DATE: April 22, 1982

SUNSET REVIEW: TBD

SUBJECT: Delegation--Responsibility for Internal Revenue Laws

By virtue of the authority vested in me as Secretary of the Treasury, including the authority in the Internal Revenue Code of 1954 and Reorganization Plan No. 26 of 1950, it is hereby ordered:

1. The Commissioner of Internal Revenue shall be responsible for the administration and enforcement of the Internal Revenue laws.
2. Commissioner Order No. 190 and General Counsel Order No. 4 state the powers delegated to the Chief Counsel for the Internal Revenue Service.
3. All outstanding orders and delegations of authority relating to the above are modified accordingly.

This Order supersedes Treasury Department Order No. 150-37 dated March 17, 1955.

Donald T. Regan

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-12

DATE: January 11, 1960

SUNSET REVIEW: TBD

SUBJECT: Delegation--Publication of Advertising for Recruitment

By virtue of the authority vested in me as Secretary of the Treasury and pursuant to the provisions of section 12 of the Act of August 2, 1946, 60 Stat. 809 (5 U.S.C. 22a), I hereby delegate to the following officials of the Internal Revenue Service authority to authorize the publication of advertisements, notices, and proposals in newspapers, periodicals, and other media of commercial publicity for the recruitment of personnel to serve in the Revenue Service:

Commissioner

Deputy Commissioner

Administrative Assistant to the Commissioner

Regional Commissioners

Contracting Officers

The administrative duties involved in accomplishing the advertising may be assigned to such subordinate officials as are required.

Fred C. Scribner, Jr.

Acting Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY ORDER

TREASURY ORDER: 150-15

DATE: December 13, 1979

SUNSET REVIEW: TBD

SUBJECT: Delegation--Delinquent Internal Revenue Employees

By virtue of the authority vested in the Secretary of the Treasury by Reorganization Plan No. 26 of 1950, there are transferred to the Commissioner of Internal Revenue the functions of the Secretary of the Treasury under subsection 7803(c) of the Internal Revenue Code of 1954, relating to any officer or employee of the Treasury who fails to account for and pay over any amounts of money or property collected or received in connection with the Internal Revenue Laws.

The functions transferred to the Commissioner of Internal Revenue may be exercised by any officer or employee of the Internal Revenue Service who is so authorized by the Commissioner, under such rules as the Commissioner may prescribe.

This order supersedes Treasury Department Order No. 150-69 dated March 14, 1969.

G. William Miller

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-16

DATE: March 20, 1969

SUNSET REVIEW: TBD

SUBJECT: Delegation--Interest Equalization Tax Act Functions

The purpose of this order is to formalize the authority of the Commissioner of Internal Revenue with respect to the administration of the interest equalization tax.

The authority conferred upon the Secretary of the Treasury in the Interest Equalization Tax Act (P.L. 88-563), approved September 2, 1964, (and any extension or amendment thereof) relating to the interest equalization tax, other than the final approval of proposed regulations, is hereby delegated to the Commissioner of Internal Revenue, with the right to redelegate such authority to any other officer or employee of the Internal Revenue Service.

To the extent that any action heretofore taken by the Commissioner of Internal Revenue or his delegate consistent with the delegation set forth in the preceding paragraph may require ratification, such action is hereby affirmed and ratified.

David M. Kennedy

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-17

DATE: December 11, 1984

SUNSET REVIEW: TBD

SUBJECT: Delegation--Act as Competent or Taxation Authority

The purpose of this order is to formalize the authority of the Commissioner of Internal Revenue with respect to acting as the competent authority or taxation authority under agreements with foreign countries to exchange tax information and under tax treaties with foreign countries.

The authority of the Secretary of the Treasury to act as the competent authority or taxation authority in all agreements to exchange information entered into under the authority of section 274(h)(6)(C) of the Internal Revenue Code of 1954 and in all tax treaties is hereby delegated to the Commissioner of Internal Revenue, with the right to redelegate such authority to any officer or employee of the Internal Revenue Service.

To the extent that any action heretofore taken by the Commissioner of Internal Revenue or his delegate consistent with the delegation set forth in the preceding paragraph may require ratification, such action is hereby affirmed and ratified.

This order supersedes Treasury Department Order No. 150-83, dated August 21, 1973.

Donald T. Regan

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-18

DATE: December 31, 1976

SUNSET REVIEW: TBD

SUBJECT: Delegation of Authority with Respect to the Northern Mariana Islands Social Security Tax

The purpose of this order is to delegate authority to the Commissioner of Internal Revenue to perform functions with respect to the administration, collection and enforcement, and assessment of the Northern Mariana Islands Social Security Tax.

The authority necessary to perform all functions on behalf of the government of the Northern Mariana Islands with respect to the administration, collection and enforcement, and assessment of the taxes (including interest and penalties) imposed by the Northern Mariana Islands Social Security Act, heretofore delegated to the Secretary of the Treasury by a Memorandum of Agreement and Delegation made effective as of January 1, 1977, is hereby delegated to the Commissioner of Internal Revenue.

The Commissioner of Internal Revenue may redelegate such authority to any officer or employee of the Internal Revenue Service.

William E. Simon

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-19

DATE: May 28, 1992

SUNSET REVIEW: TBD

SUBJECT: Delegation -- Issuance of Immunity Orders

1. By virtue of the authority vested in the Secretary of the Treasury by sections 7802 and 7803 of the Internal Revenue Code of 1986, and by 31 U.S.C. 321(b), there is hereby delegated to the Commissioner of Internal Revenue, the function under Title II of the Organized Crime Control Act of 1970 (18 U.S.C. Section 6001, et seq.; 84 Stat. 926), with the approval of the Attorney General, to make determinations and to issue the orders to compel the testimony under a grant of immunity of any individual who has been or may be called to testify or provide information at any proceeding before the Internal Revenue Service which such individual refuses to give or provide on the basis of the individual's privilege against self-incrimination.
2. The authority herein delegated to the Commissioner of Internal Revenue may be redelegated to the Deputy Commissioner, the Assistant Commissioner (Criminal Investigation) and the Chief Inspector.
3. This Order supersedes Treasury Order 150-19, "Delegation-Issuance of Immunity Orders," dated November 29, 1977.

Nicholas F. Brady

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-23

DATE: November 28, 1983

SUNSET REVIEW: TBD

SUBJECT: Delegation--Referral Authority in Organized Crime Drug Enforcement Task Force Cases

By virtue of the authority vested in me as Secretary of the Treasury, including the authority in the Internal Revenue Code of 1954 and 31 U.S.C. section 321(b), it is hereby ordered:

1. The power of the **General Counsel to refer cases to the Department of Justice for investigation and possible litigation**, a portion of which the General Counsel has further delegated to the Chief Counsel of the Internal Revenue Service in General Counsel Order Number 4, is hereby removed from the General Counsel and delegated to the Commissioner of Internal Revenue with respect to the following limited class of cases: income tax cases arising under the Internal Revenue laws which are designated under the Organized Crime Drug Enforcement Task Force program for referral to the Department of Justice for grand jury investigation.
2. The Commissioner of Internal Revenue shall have the authority to redelegate any of the authority delegated in this order to any officer or employee in the Internal Revenue Service at or above the level of District Director.

Donald T. Regan

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-25

DATE: March 8, 1951

SUNSET REVIEW: TBD

SUBJECT: Delegation--Commissioner of Internal Revenue

By virtue of and pursuant to the authority vested in me by Reorganization Plan No. 26 of 1950, there are hereby conferred and imposed upon the Commissioner of Internal Revenue, all the rights, privileges, powers and duties conferred and imposed upon the Secretary of the Treasury by **section 3791(b)** of the Internal Revenue Code with respect to the extent, if any, to which any ruling relating to the internal revenue laws shall be applied without retroactive effect. The rights, privileges, powers and duties herein conferred and imposed upon the Commissioner of Internal Revenue Service may be exercised by any officer or agent of the Bureau of Internal Revenue, including the field service, who is so authorized by the Commissioner, under rules prescribed by him. The rights, privileges, powers and duties referred to in this order do not include those relating to Treasury decisions and regulations prescribed by, or approved by, the Secretary of the Treasury.

John S. Graham

Acting Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-27

DATE: January 14, 1977

SUNSET REVIEW: TBD

SUBJECT: Transfer of Functions to the Internal Revenue Service

By virtue of the authority vested in me as Secretary of the Treasury, including the authority in Reorganization Plan No. 26 of 1950, it is ordered that:

1. There is hereby transferred to the Commissioner, Internal Revenue Service those functions, powers and duties of the Director of the Bureau of Alcohol, Tobacco and Firearms arising under laws relating to **taxes on wagering** and the provisions of Treasury Department Order 221-3.
2. All regulations prescribed, all rules and instructions issued, and all forms adopted for administration of the **wagering tax laws** in effect or in use on the date of this Order shall continue in effect or in use until superseded or revised by the Commissioner.
3. To the extent that any action taken by the Director of the Bureau of Alcohol, Tobacco and Firearms, or his delegates, under Treasury Department Order 221-3, before the effective date of this order may require ratification, such action is hereby ratified.
4. Each wagering tax case or investigation open or otherwise in process as of the date of this Order shall be pursued to conclusion by the agency processing the same on that date.
5. This Order is effective immediately. All delegations inconsistent with this Order are revoked.

William E. Simon

Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-29

DATE: November 23, 1982

SUNSET REVIEW: TBD

SUBJECT: Authority for the Commissioner of Internal Revenue to Undertake Certain Tax Audits and Checks to Furnish Tax Return Information Related Thereto to the Assistant Secretary (Administration) and Others

In accordance with the authority vested in me as Secretary of the Treasury, including 26 U.S.C. 7602, 26 U.S.C. 61039(c) and (g)(2), 31 U.S.C. 321(b), Executive Order No. 11222, 31 CFR Part O. and for the purpose of the promoting public confidence in the Department of the Treasury and its administration of the Federal tax system it is hereby ordered that:

1. **INTRODUCTION.** The Commissioner of Internal Revenue shall conduct tax audits, tax checks and income tax filing record checks as provided for by this Order.

2. **DEFINITIONS.** As used in this Order, the terms:

a. **"Income Tax Filing Record Check"** means a search by IRS of its records to verify that a tax return has been filed with it for the immediately preceding year.

b. **"Tax Audit"** means a review by IRS to determine the correct Federal income tax liability of an individual for the immediately preceding two years.

c. **"Tax Check"** means a search by IRS of its record to determine:

(1) Whether the individual has filed returns with respect to Federal income taxes for the immediately preceding three years;

(2) Whether there has been a failure to pay any tax within 45 days after notice and demand, or whether there has been assessed a penalty under the Internal Revenue Code of 1954, as amended, for negligence in the current year or immediately preceding three years;

(3) Whether there is a record of an investigation for possible criminal offenses under the internal revenue laws, and the results of any such investigation; and

(4) Whether there is a record of a civil penalty assessed, or proposed for assessment, under the Internal Revenue Code of 1954, as amended, for fraud.

3. **TAX AUDITS.**

a. Prior to the nomination by the President of a person to a position in the Department or an international financial institution, the Commissioner, upon request therefor as provided in Section 6.b. of this Order, shall cause a tax audit to be performed.

b. Prior to the appointment by the Secretary (or as soon thereafter as practicable) of a person to a position:

(1) of a confidential or policy determining character (Schedule C or Noncareer Executive

Assignment) with the Department at Grade GS-14 through 18, inclusive, SES levels 1 through 6, or Executive Schedule Levels V and IV, or similar position on other pay systems compensated at comparable rates, or

(2) with an international financial institution, the Commissioner, upon request therefor as provided in Section 6.b. Of this Order, shall cause a tax audit to be performed.

c. Promptly after the effective date of this Order, the Commissioner, upon request therefor as provided in Section 6.b. Of this Order, shall cause a tax audit to be performed with respect to each person who was not audited under provisions of Treasury Department Order No. 150-87 of July 29, 1977 prior to this Order being issued, and who has entered on duty in a position described in Subsection a. or b. of this Section.

4. TAX CHECKS.

a. On an annual basis, and as close to the anniversary date of the appointment to the position as is practicable, the commissioner, upon request therefor as provided in Section 6.b. Of this Order, shall cause a tax check with respect to each person who then continues to serve in a position described in Section 3. of this Order.

b. Prior to effectuation of a personnel action assigning a person to any category of positions as specified below, the Commissioner, upon request therefor as provided in Section 6.b. Of this Order, shall cause a tax check to be performed with respect to each person selected:

(1) by the President or the Secretary or his designee to a position described in Section 3. of this Order;

(2) for initial entry into any position at any grade from GS-14 through 18, inclusive, SES levels 1 through 6 or Executive Schedule Levels V and IV, or similar positions in other pay systems compensated at comparable rates; and

(3) for initial appointment as an expert, consultant, or advisory committee member.

5. INCOME TAX FILING RECORD CHECKS. Prior to a person entering on duty in a position by appointment or promotion from within the Department and on an annual basis, as close to the anniversary date of the appointment to a position as is practicable, the Commissioner, upon request therefor as provided in Section 6.b. of this Order, shall cause an income tax filing record check to be performed with respect to each person who then continues to serve in a position described in Section 4.b.(2) or (3) or this Order.

6. PROCEDURE.

a. The Assistant Secretary (Administration), or his designee, shall request each person subject to a tax audit or tax check (or both) under this Order to execute an appropriate form providing the information necessary to identify the person and locate his or her tax record and authorizing the disclosure of tax return information as provided in this Order. The original of the executed form shall remain on file with the Assistant Secretary (Administration), or his designee. A copy of the executed form shall accompany each request to the Commissioner for a tax audit or tax check. If the person declines to execute the form, the tax audit or tax check (or both) shall nevertheless be performed as specified in this Order based on such information as is available from other sources.

b. The Commissioner shall cause a tax audit or check (or both), as appropriate under this Order, to be made upon receipt of a request therefor from the Assistant Secretary (Administration), or his designee.

c. Upon completion of such tax audit or check (or both), the results shall be forwarded (if an appropriate disclosure authorization has been executed), for information purposes, to the Assistant Secretary (Administration), or his designee; or as requested; or to IRS Officers. This shall be done in a manner consistent with Sections 7. and 8. of this Order.

d. In the case of income tax filing record checks, a list of the names and social security numbers of those persons for whom such checks are to be made shall be furnished to the Commissioner, or his designee, on a staggered basis throughout the year by the Assistant Secretary (Administration), or his designee. Upon receiving these lists, the Commissioner shall cause, as soon as practicable, a tax filing record check to be made on each person listed.

e. Upon completion of such income tax filing record checks, the results shall be forwarded to IRS Officers for appropriate tax administration enforcement action, if warranted, in accordance with Section 8. of this Order.

7. DISCLOSURE. To the extent permitted by the executed disclosure authorization, the Commissioner, or his designee, shall furnish the results of a tax audit or tax check in summary form to the Assistant Secretary (Administration), or his designee. The underlying documentation including audit reports, tax returns and return information shall also be furnished to the Assistant Secretary (Administration), or his designee, when specifically requested in writing by the Assistant Secretary (Administration). Any or all of the same information shall similarly be furnished directly to:

- a. the President,
- b. Representatives of the Executive Office of the President,
- c. the Secretary, or
- d. the Deputy Secretary,

when the Commissioner is requested to do so, in writing, by the Assistant Secretary (Administration). The Assistant Secretary (Administration) may also provide this information, on his own initiative, to any of the above persons or other Treasury officers who have a need to know such information, such as those exercising personnel administration functions in the various Bureaus or Offices of the Department.

8. NON-DISCLOSURE. In any instance in which a tax audit or tax check has been performed by the Internal Revenue Service, and no individually signed disclosure authorization has been provided, and in the case of income tax filing period record checks, the results of such tax audit or tax check or income tax filing record checks shall not be disclosed under this Order to anyone not employed by the Internal Revenue Service, but such results shall be furnished to appropriate officials of the Internal Revenue Service for such tax administration enforcement action as is warranted.

9. CIRCUMSTANCES WARRANTING IMMEDIATE DISCLOSURE.

a. The Commissioner shall on his own initiative furnish to the Assistant Secretary (Administration, immediately following the event, the information that a civil penalty for fraud has been assessed, or is proposed for assessment, or an investigation for a possible criminal offense under the internal revenue laws has been commenced or completed with respect to any Treasury officer, employee, consultant, advisory committee member, or other person serving in the Department or an international financial institution and described in Section 3. or 4. of this Order, who has provided a written disclosure authorization under Section 6.a. of this Order. Such information shall not be furnished under this Order with respect to a person who has not provided an individually signed disclosure authorization.

b. The Commissioner shall on his own initiative furnish information that a civil penalty for fraud has been assessed, or is proposed for assessment, or an investigation for a possible criminal offense under the internal revenue laws has been commenced or completed with respect to any Treasury officer, employee, or other person serving in the Department described in section 3. or 4. of this Order. The Inspector General is also designated to receive any underlying documentation and same will be provided directly to the Inspector General by the Internal Revenue Service when the Inspector General specifically requests such information in writing.

Additionally, the Inspector General is authorized to furnish such information to any persons specified in section 7. of this Order or other Treasury officers who have a need to know such information to the same extent that I have authority under such order to furnish others with such information. Such information shall not be furnished under this Order with respect to a person who has not provided an individually signed disclosure authorization.

10. CONFIDENTIALITY. It is the policy of the Department of the Treasury to make every effort to protect the privacy of all taxpayers, including its own officer and employees. Accordingly, disclosures under this Order shall be kept to the minimum necessary to promote public confidence in the Department and the administration of the Federal tax system.

11. EFFECT ON OTHER REGULATIONS AND PROGRAMS.

a. Notwithstanding any other provisions of this Order:

(1) the Internal Revenue Service shall conduct and review tax audits, checks and income tax filing records checks in accordance with this Order with regard to its employees and those in the Office of Chief Counsel, IRS, at Grades GS-15 and below; but the results of such audits, checks, and income tax filing record checks shall not be forwarded to the Assistant Secretary (Administration), except as provided for by section 9. of this Order. Each employee of the Internal Revenue Service or Office of Chief Counsel, who would otherwise be subject to a tax audit or tax check (or both) under the provisions of this Order, shall be asked to execute an appropriate disclosure authorization so that tax return information may be provided to persons.

(2) information forwarded to the Assistant Secretary (Administration), with respect to the Internal Revenue Service officers and those in the Office of Chief Counsel, at SES levels 1 and above, or at Grades GS-16 and above, will, after the review process, be returned to the Commissioner of Chief Counsel, as appropriate, for safekeeping.

(3) all disclosure authorizations executed by employees or officers of the Internal Revenue Service or Office of Chief Counsel will remain on file with the Commissioner, or his designee, or the Chief Counsel, or his designee, as appropriate.

b. In addition, nothing in this Order precludes the Internal Revenue Service, or other Services, Bureaus or Offices of the Department which administer Federal tax or revenue laws, from adopting, with respect to their officers and employees, more stringent provisions than are provided for in sections 3., 4. and 5. of this Order, as may be allowed by law.

c. The requirements of this Order are in addition to any other audit procedures administered by the Internal Revenue Service and applicable to all taxpayers generally. Nothing in this Order is intended to affect, in any way, the process by which the Internal Revenue Service selects returns for audit under the usual procedures applicable to all taxpayers.

d. Nothing in this Order affects the authority of those Treasury officers, in individual Bureaus or Offices of the Department, who exercise personnel administration functions.

12. SUPERSESSSION. This Order supersedes Treasury Department Order No. 150-87, dated July 29, 1977, and Treasury Department Order No. 150-87(A), dated November 2, 1978.

13. EFFECTIVE DATE. This Order is effective November 23, 1982.

Donald T. Regan

Secretary of the Treasury

TREASURY ORDER 150-33

Date: April 16, 1999

Sunset Review: April 16, 2004

SUBJECT: Delegation of Authority to Certify the Travel of Internal Revenue Service Employees Under Section 162(a) of the Internal Revenue Code of 1986, as Amended

By virtue of the authority vested in the Secretary of the Treasury, including the authority delegated by the Assistant Attorney General for Administration pursuant to Internal Revenue Code ' 162(a), as amended by ' 1204 of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, and ' 6012(a) of the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998, Pub. L. 105-206, I hereby delegate to the Commissioner of Internal Revenue the authority to certify IRS employees as traveling on behalf of the United States in temporary duty status in order to investigate or prosecute, or provide support services for the investigation or prosecution of, a Federal crime.

The authority herein delegated to the Commissioner of Internal Revenue may be redelegated in writing within the IRS.

/s/

Robert E. Rubin

Secretary of the Treasury

TREASURY ORDER 150-35**Date:** July 10, 2000**Sunset Review:** July 10, 2005**SUBJECT:** Delegation - Referral of Criminal Matters from the Internal Revenue Service to the Department of Justice

1. DELEGATIONS OF AUTHORITY. By virtue of the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. ' 321(b) and by the Internal Revenue Code of 1986, including Internal Revenue Code section 7803(a), it is hereby ordered as follows:

a. Delegation to the Commissioner of Internal Revenue. I hereby delegate to the Commissioner of Internal Revenue (Commissioner) the authority to refer all matters within the Commissioner's criminal investigative jurisdiction to the Department of Justice for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or Department of Justice approval.

b. Delegation to the General Counsel. I hereby delegate to the General Counsel the authority to refer to the Department of Justice criminal matters for judicial enforcement of summonses and the 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. In addition, the General Counsel and the Commissioner have concurrent authority to refer a matter to the Department of Justice in order to obtain advice prior to any referral to be made by the Commissioner pursuant to this paragraph.

2. REDELEGATION. The authorities granted herein may be redelegated in writing.

3. RATIFICATION. To the extent that any action heretofore taken consistent with this Order may require ratification, it is hereby approved and ratified.

4. CANCELLATION. This Order supersedes Treasury Order 150-23, "Delegation - Referral Authority in Organized Crime Drug Enforcement Task Force Cases", dated November 28, 1983, and Treasury Order 150-31, "Delegation - Limited Referral Authority for Advice in Undercover Operations and Approval of Consensual Monitoring Requests", dated December 19, 1997. Other Treasury Orders shall be read in a manner that is consistent with the delegation of authority described in paragraph 1.

5. OFFICE OF PRIMARY INTEREST. Commissioner of Internal Revenue.

/S/

Lawrence H. Summers

Secretary of the Treasury

TREASURY ORDER 150-39**Date:** July 17, 2002**Sunset Review:** July 17, 2007**SUBJECT:** Delegation of Authority to Act as Competent or Taxation Authority for Possessions of the United States

1. PURPOSE. The purpose of this Order is to formalize the authority of the Commissioner of Internal Revenue to act as the competent authority or taxation authority under tax coordination agreements and tax implementation agreements with the possessions of the United States, with the responsibility for coordination and liaison of tax administration issues involving the possessions of the United States.
2. DELEGATION. The authority of the Secretary of the Treasury to act as competent authority or taxation authority with regard to tax implementation and coordination agreements that are entered into with the possessions of the United States is hereby delegated to the Commissioner of Internal Revenue. The authority of the Commissioner of Internal Revenue to provide for the administration of the United States internal revenue laws in the possessions of the United States (including administration of the aforesaid tax agreements) remains in effect.
3. REDELEGATION. The Commissioner may redelegate this authority in writing to any officer or employee of the Internal Revenue Service
4. RATIFICATION. To the extent that any action heretofore taken by the Commissioner of Internal Revenue or his delegate consistent with the delegation set forth in this Order may require ratification, such action is hereby affirmed and ratified.
5. AUTHORITIES.
 - a. IRC § 7803(a)(2).
 - b. Subtitle G of Title XII of the Tax Reform Act of 1986, sections 1271 to 1277 of Pub. Law 99-514, 100 Stat. 2085, 2591 - 2602.
6. OFFICE OF PRIMARY INTEREST. Commissioner of Internal Revenue.

/S/

Paul H. O'Neill
Secretary of the Treasury

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 165-04

DATE: August 13, 1958

SUNSET REVIEW: TBD

SUBJECT: Transfer and Delegation to the Commissioner of Customs of Authority to Allow Drawback of Internal Revenue Tax on Domestic Alcohol Under Section 313(d) of the Tariff Act of 1930, as Amended

By virtue of the authority vested in me by Reorganization Plan No. 26 of 1950 (3 CFR, 1950 Supp., Ch. III) there is hereby transferred from the Commissioner of Internal Revenue and delegated to the Commissioner of Customs the function, authorized by section 313(d) of the Tariff Act of 1930, as amended (19 U.S.C. 1313(d)), of allowing the drawback of an amount equal to the internal revenue tax found to have been paid on domestic alcohol used in the manufacture or production in the United States of flavoring extracts and medicinal or toilet preparations (including perfumery) that have been exported.

The function herein transferred and delegated may be delegated by the Commissioner of Customs to other officers or employees of the Customs Service in such manner as the Commissioner shall direct.

This Order shall be effective January 1, 1959.

Fred C. Scribner

Acting Secretary of the Treasury