

[CC-2004-015]

April 09, 2004

Subject: Delegations of Authority To Hear Certain Appeals To The Secretary
Cancel Date: Upon incorporation into CCDM

Purpose

This is a notice of two delegations of authority to hear appeals to the Secretary of the Treasury that have been filed under Treasury Circular 230, 31 C.F.R. Part 10, with respect to disciplinary and enrollment decisions.

Discussion

Below are two delegations of authority. The first delegates the authority to decide disciplinary appeals under Treasury Circular 230 to the Special Counsel to the Senior Counsel, Office of Chief Counsel. The second delegation authorizes the Associate Chief Counsel (Procedure and Administration) to decide appeals of decisions on enrollment under Circular 230.

DISCIPLINARY APPEALS

Delegation of Authority to Decide Disciplinary Appeals under Treasury Department Circular No. 230

Under the authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in me as the Acting Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service, I hereby delegate to David F. O'Connor, Special Counsel to the Senior Counsel, Office of Chief Counsel, Internal Revenue Service, the authority to decide disciplinary appeals to the Secretary of the Treasury filed under Part 10 of Title 31, Code of Federal Regulations (Practice before the Internal Revenue Service, also known as Treasury Department Circular 230). This delegation does not include the authority to decide appeals to the Secretary of the Treasury of decisions on enrollment under Treasury Department Circular No. 230.

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This authority may not be redelegated.

Any prior delegation of this authority made by the Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service, including the delegation to the Senior Counselor to the Commissioner for Tax Administration Practice and Professional Responsibility dated January 17, 2001, is superseded.

This delegation will expire 180 days after its issuance, unless it is renewed in writing by the Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service.

ENROLLMENT APPEALS

Delegation of Authority to Decide Appeals of Enrollment Decisions under Treasury Department Circular No. 230

Under the authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in me as the Acting Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service, I hereby delegate to the Associate Chief Counsel (Procedure and Administration), Internal Revenue Service, the authority to decide appeals to the Secretary of the Treasury of decisions on enrollment filed under Part 10 of Title 31, Code of Federal Regulations (Practice before the Internal Revenue Service, also known as Treasury Department Circular 230). This delegation does not include the authority to decide appeals to the Secretary of the Treasury of disciplinary decisions under Treasury Department Circular No. 230.

This authority may be redelegated in writing to the Deputy Associate Chief Counsel (Procedure and Administration) or the Assistant Chief Counsel (Administrative Provisions & Judicial Practice).

Any prior delegation of this authority made by the Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service, including the delegation to the Senior Counselor to the Commissioner for Tax Administration Practice and Professional Responsibility dated January 17, 2001, is superseded.

