Delegation Order 11–2 (Rev. 3)

Effective: March 7, 2017

(1) **Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents**

(2) **Authority:** To permit the disclosure of returns and return information and to permit testimony or the production of documents under the authority vested in the Commissioner of Internal Revenue and the Chief Counsel to act in matters officially before their respective functions.

Note: The authority to disclose returns and/or return information under certain provisions of the Internal Revenue Code (IRC) such as IRC §§ 6103(h)(1), (h)(4) and (k)(6) is not delegated herein as the statutory language of these provisions permits officers and employees of the Internal Revenue Service, including the Office of the Chief Counsel, to disclose specified information. The authority to disclose returns and return information under IRC § 6103(k)(4) is also not delegated herein, but is incorporated by reference, as Delegation Order (DO) 4-12 (or successor order) governs these disclosures. In some cases, DO 4-12 authorities must be exercised by considering IRC §§ 6103(i)(3)(C) and (i)(7). The authority to disclose returns and return information under IRC § 6105 is also not delegated because DO 11-6 (or successor order) governs these disclosures. DO 11-6 is referenced as appropriate.
The authority to disclose does not require that the approving official transmit the information. Assuming that the proper official under this order has approved the disclosure, through either a separate written agreement or on a case-by-case basis, the transmittal can be made by appropriate staff of the office involved. Under both procedures, the authorizing official's approval should be documented in writing.
Deputy Commissioner as used in this delegation order refers to the Deputy Commissioner for Services and Enforcement and the Deputy Commissioner for Operations Support.

(3) **Delegated to:** Officers and employees identified in the reference chart located in Exhibit 1.2.49-1 and Exhibit 1.2.49-2.

(4) **Redelegation:** This authority may be redelegated in writing or through an official act confirmed in writing, provided the redelegation is permitted by the reference chart in Exhibit 1.2.49-1 and Exhibit 1.2.49-2.

(5) **Sources of Authority:** IRC § 6103; Treasury Order 150-10; Treasury Order 101-05; and Treasury General Counsel Order No. 4.

(6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 11-2 (Rev. 1).

(7) **Signed:** Jeffrey Tribiano, Deputy Commissioner, Operations Support

Exhibit 1.2.49-1 (03-07-2017)
Delegation Order 11-2 (Rev. 3) Reference Chart

*Accounting Required

Authority	Subject Matter	Delegated To	Redelegation (requires a separate document/act) May Be Made To	Comments
6103(b)	Authority to withhold standards for selection of returns for examination, or data used for determining such standards, on the basis that disclosure will seriously impair assessment, collection, or enforcement under the tax laws	Division Commissioners; Directors and Chiefs who report directly to a Deputy Commissioner; Chief, Appeals; Director, Office of Research, Analysis, and Statistics; Senior Advisor, Office of Compliance Analytics; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to National Taxpayer Advocate	May not be redelegated below supervisors	This includes the authority to withhold such items as the Discriminant Index Function (DIF), Selection of Exempt Return for Examination (SERFE), Underreported Income Discriminant Function (UIDIF) or other codes or standards used by the Service to identify returns for possible audit
6103(c)	1. To designee of taxpayer	IRS and Chief Counsel employees to the extent necessary to perform their official duties	May not be redelegated	

6103(c)	2. Authority to withhold returns or return information to designee of taxpayer based on a determination of impairment	IRS and Chief Counsel supervisors to the extent necessary to perform their official duties	May not be redelegated	
6103(d) *	1. To designated State tax officials pursuant to Agreements on the Coordination of Tax Administration entered into between the head of any state tax agency and the Commissioner, Internal Revenue **Note:** For purposes of 6103(d), "State" is defined to include cities (or municipalities) with a population exceeding 250,000 that impose a tax on wages.	Division Commissioners; Directors and Chiefs who report directly to a Deputy Commissioner; Chief, Appeals; Director, Office of Research, Analysis, and Statistics; Senior Advisor, Office of Compliance Analytics; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to National Taxpayer Advocate; Field Directors (Submission Processing, Accounts Management, and Compliance Services); Directors, Computing	May not be redelegated below supervisors	Agreements (e.g., memorandums of understanding) involving IRC 6103(d) disclosures, whether or not there is a commitment of functional resources, must be signed by a functional official delegated such authority. The delegation is a functional delegation separate from this order. Because the authority to sign certain types of agreements, whether or not there is a commitment of resources, is separate from the authority to authorize

		Centers; Director, Governmental Liaison, Disclosure and Safeguards (GLDS); Associate Director, Disclosure; Deputy, Associate Director, Disclosure HQ; Associate Director, Governmental Liaison; Disclosure Managers; Disclosure Specialists		disclosures, it is possible for an official to possess either of these authorities or both authorities. Therefore, one or more officials who can execute agreements, authorize functional disclosures, and commit resources must sign agreements.
6103(d) *	2. Authority to withhold returns or return information based on a determination that disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant.	IRS and Chief Counsel supervisors to the extent necessary to perform their official duties	May not be redelegated	
6103(e)	1. Returns to persons with material interest and return	IRS and Chief Counsel employees to the extent necessary to	May not be redelegated	Returns can only be disclosed upon written request

	information pursuant to IRC 6103(e)(7), IRC 6103(e)(8), and IRC 6103(e)(9)	perform their official duties		
6103(e)	2. Authority to withhold return information under IRC 6103(e)(7) to persons with material interest based on a determination of impairment	IRS and Chief Counsel supervisors to the extent necessary to perform their official duties	May not be redelegated	
6103(e)	3. Authority to withhold third party return information contained in partnership, S-corporation and trust (Forms 1065, 1120S and 1041) tax returns pursuant to IRC 6103(e)(10)	IRS and Chief Counsel employees to the extent necessary to perform their official duties	May not be redelegated	
6103(f) *	To Congressional committees upon written request	National Taxpayer Advocate; Director, Legislative Affairs; Director, Research, Analysis and	May be redelegated by the Director, Research, Analysis and Statistics to the Director, Statistics of	The delegation of this authority to the Director, Research, Analysis and Statistics and, in turn, to the Director SOI is

		Statistics; Director, GLDS; Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ,	Income Division (SOI)	limited to disclosures to the Joint Committee on Taxation
6103(g)(1) *	To the President or White House employee designated by the President	Director, Privacy, Governmental Liaison and Disclosure (PGLD)	May not be redelegated	Request must be personally signed by the President
6103(g)(2) *	To the Executive Office of the President or the heads of Federal agencies regarding executive and judicial appointments to Executive Office of the President or Federal Bureau of Investigation, on behalf of the President	Director, GLDS; Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Disclosure FOIA and Program Operations Manager; Associate Director, Data Services; and Technical Support & Analysis Manager	May not be redelegated	Request must be signed by the President or head of the agency **Note:** These tax checks are typically completed with the use of tax check consents pursuant to IRC 6103(c)
6103(h)(2) in conjunction with 6103(h)(3)(A)	To officers and employees of Department of Justice, including United States Attorneys, in a matter	Division Commissioners; Directors and Chiefs who report to a Deputy Commissioner; Chief, Appeals; Director, Office	May not be redelegated below IRS supervisors or Chief Counsel attorneys directly involved in such matters	

	involving tax administration	of Research, Analysis, and Statistics; Executive Director, Equity, Diversity and Inclusion; Senior Advisor, Office of Compliance Analytics; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to National Taxpayer Advocate; Director, GLDS; and Special Agents in Charge, CI		
6103(h)(2) in conjunction with 6103(h)(3)(B) *	To designated officers and employees of Department of Justice, pursuant to a written request from Attorney General, Deputy Attorney General, or an Assistant Attorney General, in a matter involving tax administration	Division Commissioners; Directors and Chiefs who report to a Deputy Commissioner; Chief, Appeals; Director, Office of Research, Analysis, and Statistics; Executive Director, Equity, Diversity and Inclusion; Chief, Communications and Liaison; Senior Advisor, Office of	May not be redelegated below IRS supervisors or Chief Counsel attorneys directly involved in such matters	The written request from the Attorney General, Deputy Attorney General, or an Assistant Attorney General, may not be redelegated

		Compliance Analytics;; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to National Taxpayer Advocate; Director, GLDS; Special Agents in Charge, CI		
6103(h)(4)	Authority to withhold returns or return information on the basis that disclosure would seriously impair a civil or criminal tax investigation or identify a confidential informant	IRS and Chief Counsel supervisors to the extent necessary to perform their official duties	May not be redelegated	Authority to disclose is delegated by statute (see preamble)
6103(h)(5) *	Return information with respect to address and status of an individual as a non-resident alien, citizen, or resident of the United States of America to the Social	Field Directors (Submission Processing, Accounts Management, and Compliance Services); Director, GLDS; Associate Director, Disclosure; Deputy Associate	May not be redelegated	

	Security Administration or Railroad Retirement Board	Director, Disclosure HQ		
6103(i)(1) & (i)(5) *	Returns and return information for use in Federal nontax criminal investigations or to locate a fugitive, pursuant to an ex parte order of a Federal District Court Judge or Magistrate	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Disclosure Managers	May not be redelegated	Includes the authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)
6103(i)(2) *	Return information (other than taxpayer return information) for use in Federal nontax criminal investigations	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Disclosure Managers	May not be redelegated	Includes the authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)
6103(i)(3)(A) *	Return information (other than taxpayer return information) which may constitute evidence of a	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Disclosure Managers	May not be redelegated	Includes the authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or

	violation of a Federal criminal law (not involving tax administration) to the head of the appropriate Federal agency			identify a confidential informant, pursuant to IRC 6103(i)(6)
6103(i)(3)(B)(i) *	Return information to apprise Federal or state law enforcement agencies of emergency circumstances involving imminent danger of death or physical injury to any individual	IRS and Chief Counsel supervisors to the extent necessary to perform their official duties; Special Agents, CI	May not be redelegated	Includes disclosure of return information to Secret Service when there is a threat or other imminent danger of death or physical injury to the President or other government official
6103(i)(3)(B)(ii) *	Return information to any Federal law enforcement agency to apprise it of circumstances involving the imminent flight of a person from Federal prosecution	Disclosure Managers; Special Agents in Charge, CI	May not be redelegated	
6103(i)(3)(C) *	Return information (other than	Associate Director, Disclosure;	May not be redelegated	Includes authority to withhold

	taxpayer return information) that may be related to a terrorist incident, threat, or activity to the extent necessary to apprise the head of the appropriate investigating/ responding Federal law enforcement agency	Deputy Associate Director, Disclosure HQ; Disclosure Managers		information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6) **Note:** Taxpayer identity information for this purpose is not considered taxpayer return information as long as there is other return information that is not taxpayer return information that meets the statutory standard
6103(i)(4)	To notify Attorney General or head of agency that certain returns and return information shall not be admitted into evidence in a Federal nontax criminal or civil forfeiture proceeding	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Deputy Associate Director, Disclosure East and West	May not be redelegated	May determine, in accordance with IRC 6103(i)(4)(C), that returns and return information obtained pursuant to IRC 6103(i)(1), (2), (3)(A) or (C), or (7) shall not be admitted into evidence in a proceeding

				under IRC 6103(i)(4)(A)(i) or (B) if such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation
6103(i)(7)(A) *	Return information (other than taxpayer return information), upon written request by head or delegate of a Federal law enforcement agency, to officers and employees personally and directly engaged in the response to, or an investigation of, any terrorist incident, threat or activity	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Disclosure Managers	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6) **Note:** See 6103(i)(3)(C) for disclosure of taxpayer identity information
6103(i)(7)(B)*	Return information (other than taxpayer return information), upon written	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ;	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil

	request by an officer or employee of the Department of Justice (DOJ) or Treasury who is appointed by the President with the advice and consent of the Senate, or who is the Director of the U.S. Secret Service, to officers and employees personally and directly engaged in the collection and analysis of intelligence and counterintelligence concerning any terrorist incident, threat, or activity	Disclosure Managers		or criminal tax investigation or identify a confidential informant, pursuant to IRC 6103(i)(6) See 6103(i)(3)(C) for disclosure of taxpayer identity information
6103(i)(7)(C) *	Returns and return information, upon issuance of an ex parte order of a Federal District judge or magistrate, for use by officers and	Associate Director, Disclosure; Disclosure HQ; Disclosure Managers	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax investigation or identify a confidential

	employees of Federal law enforcement or intelligence agencies personally and directly engaged in any investigation, response to, or analysis of, intelligence and counterintellig ence information concerning any terrorist incident, threat, or activity			informant, pursuant to IRC 6103(i)(6)
6103(i)(7)(D) *	Disclosure by the IRS to make an application for an ex parte court order pursuant to IRC 6103(i)(7)(C) concerning any terrorist incident, threat, or activity	Deputy Commissioner, Services and Enforcement; Chief, CI	May not be redelegated	
6103(i)(8) *	To the Government Accountability Office (GAO) upon written request by Comptroller General	Director, GLDS; Chief, Planning, Programming and Audit Coordination	May not be redelegated	Includes authority to withhold information if disclosure would seriously impair any civil or criminal tax

				investigation or identify a confidential informant, pursuant to IRC 6103(i)(6)
6103(j) *	To the Bureau of Census, Bureau of Economic Analysis, Department of Agriculture, Congressional Budget Office. and Department of Treasury, for their statistical use	Director, Research, Analysis and Statistics	May be redelegated to the Director, Statistics of Income Division (SOI)	Upon written request, subject to the conditions prescribed in IRC 6103(j) and its regulations
6103(k)(1)	Disclosure of accepted Offers-in-Compromise	SB/SE and Wage & Investment (W&I) Area Managers; Appeals Directors, Field Operations; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to the National Taxpayer Advocate; Disclosure Managers; Supervisory Revenue Officers;	May be redelegated to IRS and Chief Counsel employees to the extent necessary to perform their official duties	Subject to removal of identifying information per IRM 5.8.8.9, Public Inspection File

		Revenue Officers; Tax Examining Technicians located in the Offer-in-Compromise (OIC) public inspection file offices		
6103(k)(2)	Disclosure of amount of outstanding obligation secured by a lien, notice of which was filed pursuant to IRC 6323(f)	SB/SE and W&I Area Managers; Appeals Directors, Field Operations; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to the National Taxpayer Advocate; Disclosure Managers	May be redelegated to IRS and Chief Counsel employees to the extent necessary to perform their official duties	Subject to conditions prescribed in IRC 6103(k)(2). Other delegated employees are found in SB/SE Delegation Order 5-4 found at IRM 1.2.44.5(60)
6103(k)(3) *	To correct misstatement of fact	Director, GLDS; Chief, Communications and Liaison	May not be redelegated	Delegated officials may exercise authority only at the request of the Commissioner and with the approval of the Joint Committee on Taxation
6103(k)(4) *	To competent authorities under tax	See Delegation Order 4-12 (or successor order)	See Delegation Order 4-12 (or successor	See Delegation Order 4-12 (or successor

	conventions		order)	order)
6103(k)(5) *	To agencies charged under state or local law with regulating tax return preparers	Disclosure Managers	May not be redelegated	Written request required - disclosure limited to identity information with respect to any tax return preparer and information as to whether or not any penalty has been assessed against such preparer
6103(k)(7) *	Disclosure of excise tax registration information	SB/SE National 637 Program Manager; Excise tax program analysts in HQ SB/SE responsible for web-based registration information	May not be redelegated	Subject to the conditions prescribed in IRC 6103(k)(7)
6103(k)(8)	To Financial Management Service (FMS) for levies on government payments	SB/SE supervisors responsible for collection matters	May not be redelegated	
6103(k)(9)	To financial institutions and others for IRC 6311 administration (to accept payments by commercially	Division Commissioners	May not be redelegated	Disclosures are to be made pursuant to agreements executed by the delegated officials

	accepted means)			
6103(k)(10) *	To the heads of the Federal Bureau of Prisons or State Prisons for the use of their officers and employees or contractors in taking administrative actions to prevent the filing of false or fraudulent returns	Director, Refund Crimes, CI; Director, Operations Policy and Support, CI; Director, Field Operations, CI; Chief, Project and Technology Management, Return Integrity & Correspondence Services, W&I; Chief, Integrity & Verification Operations, Return Integrity & Correspondence Services, W&I	May not be redelegated	Disclosures are to be made pursuant to agreements executed with the heads of the prison systems at the Division Commissioner level or higher.
6103(k)(11)*	To the Department of State for purposes of passport denial or revocation	Commissioner, Small Business, Self-Employed	May not be redelegated	
6103(l)(1)(A)	To the Social Security Administration, upon written request, with respect to taxes imposed by IRC chapters 2, 21 and 24	Division Commissioner, Tax Exempt &Government Entities (TEGE); Field Directors, Accounts Management; Disclosure Managers; Disclosure	May not be redelegated below supervisors	

		Specialists		
6103(l)(1)(B)	To the Social Security Administration, upon written request, for administration of section 1131 of the Social Security Act	Director, Employee Plans Division, TEGE; Supervisors, Employee Plans Division, TEGE; Director, GLDS; Disclosure Managers	May be redelegated to TEGE employees to the extent necessary to perform their official duties	
6103(l)(1)(C)	To the Railroad Retirement Board with respect to taxes imposed by Chapter 22	Division Commissioners; Branch Chief (Employment Tax) Office of Division Counsel/Associate Chief Counsel (TEGE); Appeals Processing Services Managers; W&I Submission Processing Managers; W&I Accounts Management Managers; SB/SE Campus Compliance Services, Centralized Case Processing Managers; SB/SE Specialty Tax Managers; Chief Financial Officer, Office of Revenue Systems Managers;	May not be redelegated	Disclosures are to be made pursuant to agreements executed at the Division Commissioner level or higher

		Disclosure Managers		
6103(l)(2) *	To the Department of Labor (DOL) and Pension Benefit Guaranty Corporation (PBGC) for use in administering the Employee Retirement Income Security Act (ERISA)	TEGE Managers responsible for ERISA matters; Disclosure Managers	May not be redelegated below supervisors	Upon written request in accordance with Treas. Reg. 301.6103(l)(2)-1 through 301.6103(l)(2)-3.
6103(l)(3) *	To the heads of Federal agencies administering Federal loan programs	Director, GLDS; Director, Martinsburg Computing Center (MCC); Disclosure Managers; Disclosure Specialists and Disclosure Assistants	May not be redelegated	Disclosure limited to whether or not a loan applicant has a tax delinquency. Director, GLDS or Director, MCC must authorize any contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order) or process that relates to volume disclosures under this provision. Disclosure Managers,

				Specialists and Assistants can provide tax information in response to an ad-hoc request meeting the statutory requirements.
6103(l)(4) *	Disclosure of return and return information in personnel matters or claimant representative matters	Division Commissioners; Chief Criminal Investigation; Chief, Appeals; Director, Office of Research, Analysis, and Statistics; Executive Director, Equity, Diversity and Inclusion; Chief, Communications and Liaison; Senior Advisor, Office of Compliance Analytics; Directors and Chiefs who report directly to a Deputy Commissioner; National Taxpayer Advocate; Associate Chief Counsel; Division Counsel; Counsel to National Taxpayer Advocate; Disclosure	May not be redelegated below 1) supervisors at least one level above the supervisory level of the underlying matter; 2) Chief Counsel attorneys directly involved in such matters; 3) Labor Relations staff assigned to such matters; 4) Office of Professional Responsibility (OPR) staff assigned to claimant representative matters; or 5) Return Preparer Office (RPO) staff assigned to claimant representative matters	

		Managers		
6103(l)(5)	To the Social Security Administration (SSA) for administration of the Combined Annual Wage Reporting (CAWR) Program	Division Commissioners	May not be redelegated	Disclosures are made in accordance with the CAWR Agreement, which is signed by the IRS and SSA Commissioner s.
6103(l)(6)(A)(i) and (ii) *	Return information to Federal, State or local child support enforcement agencies	Director, GLDS; Director, MCC	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order)
6103(l)(7)	Unearned income from the Information Returns Master File to Federal, State, and local agencies to administer certain benefit and assistance programs	Director, GLDS; Director, MCC	May not be redelegated below supervisors	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).
6103(l)(10)	To Federal and State agencies seeking IRC 6402 [offset] reductions (Debtor Master File),	Director, GLDS; Director, MCC; Division Commissioner, W&I	May not be redelegated below supervisors	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).

	as well as local child support enforcement agencies as authorized by 6103(l)(6)(C)			
6103(l)(12)	To the Social Security Administration for verification of employment status	Director, GLDS; Director, MCC	May not be redelegated below supervisors	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).
6103(l)(14)	To the United States Customs and Border Protection, upon written request from the head of its Revenue Department with respect to taxes imposed by IRC chapters 1 and 6	Division Commissioner, LB&I; Deputy Commissioner, International, LB&I; Director, GLDS	May not be redelegated below LB&I supervisors	
6103(l)(15)	To officers and employees of any Federal agency; any agency of a State or local government, or any government agency of a foreign country with	Director, GLDS; Deputy Associate Director, Disclosure HQ; Special Agents in Charge, CI	May not be redelegated	Disclosure shall be made on the same basis and subject to the same conditions applicable to disclosures of reports filed under 31 U.S.C. 5313.

	respect to reporting cash receipts of more than $10,000 under IRC 6050I			
6103(l)(17)	To the National Archives and Records Administration, upon written request, from the Archivist, to the extent necessary for officers and employees' appraisal of records for destruction or retention	IRS Records Officer, PGLD, Records and Information Management	May not be redelegated	
6103(l)(18)	To health insurance providers for administration of the Health Coverage Tax Credit (HCTC)	Division Commissioner, W&I; Director, GLDS; Director, Return Integrity & Correspondence Services, W&I; Supervisors and employees of the HCTC Customer Service Operations Center, W&I, to the extent necessary to perform their official duties	May not be redelegated	
6103(l)(20) *	To the Social Security	Director,GLDS; Director,MCC	May not be redelegated	Contractual agreement

	Administration to carry out Medicare Part B premium subsidy adjustment and Part D base beneficiary premium increase			entered into pursuant to Delegation Order 1-13 (or successor order).
6103(l)(21)	To the Department of Health and Human Services, upon written request, for purposes of determining eligibility for certain health insurance programs	Director,GLDS; Director,MCC	May not be redelegated	
6103(l)(22)	To the Department of Health and Human Services, upon written request, for purposes of enhancing Medicare program integrity	Director,GLDS; Director,MCC	May not be redelegated	
6103(m)(1)	Publication of undelivered refund check information	Chief, Communications and Liaison; Supervisory Public Affairs Specialists; Managers,	May not be redelegated	

		Media Relations; Media Relations Specialists		
6103(m)(2)	Disclosure of taxpayer addresses for Federal agencies, or their contractors', use in collecting a Federal debt	Director, GLDS; Director, MCC; Disclosure Managers; Disclosure Specialists and Disclosure Assistants	May not be redelegated	Director, GLDS or Director, MCC must authorize any contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order) relating to volume disclosures under this provision. Disclosure Managers, Specialists and Assistants can provide address information in response to ad hoc requests that meet statutory requirements.
6103(m)(3)	Disclosure of taxpayer addresses to National Institute for Occupational Safety and Health to locate and notify persons of occupational hazards	Director, GLDS; Director, MCC	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).

6103(m)(4)	Disclosure of taxpayer addresses to the Department of Education, or their contractors, to locate and collect overpayment of grant or default on student loan	Director, GLDS; Director, MCC	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).
6103(m)(5)	Disclosure of taxpayer addresses to the Department of Health and Human Services, or their contractors, for use in locating individuals defaulting on student loans	Director, GLDS; Director, MCC	May not be redelegated	Contractual agreement entered into pursuant to Delegation Order 1-13 (or successor order).
6103(m)(6)	Disclosure of taxpayer addresses, upon written request, to the Blood Donor Locator Services in the Department of Health and Human Services	Disclosure Managers	May not be redelegated	
6103(m)(7)	Disclosure of	Director, GLDS;	May not be	Contractual

	taxpayer addresses to the Social Security Administration or their contractors for use in mailing annual account statements	Director, MCC	redelegated	agreement entered into pursuant to Delegation Order 1-13 (or successor order).
6103(n)	1. Disclosure of return and return information pursuant to an IRC 6103(n) contract	IRS and Chief Counsel employees possessing procurement authority	May not be redelegated	
6103(n)	2. To authorize disclosure by an IRC 6103(n) contractor to a subcontractor under Treas. Reg. 301.6103(n)-1(a)(2)(ii)	IRS and Chief Counsel employees possessing procurement authority; IRS and Chief Counsel employees approving testimony (see Tables at end of this Delegation Order)	May not be redelegated	
6103(n)	3. Disclosure of return information to a whistleblower or his/her representative under an IRC 6103(n) contract to the extent	IRS and Chief Counsel employees possessing procurement authority	May not be redelegated	Requires coordination and contract approval by the Whistleblower Office prior to release of tax information.

	necessary in performance of the contract pursuant to Treas. Reg. 301.6103(n)-2(b)(1)			
6103(n)	4. Disclosure of the status of a whistleblower claim, upon written request, to the whistleblower and/or his/her representative under IRC 6103(n) pursuant to Treas. Reg. 301.6103(n)-2(b)(3)	Director, Whistleblower Office; Chief, Case Development and Oversight, Whistleblower Office	May not be redelegated	
6103(o)(1)	Disclosure of returns and return information, upon written request, relating to taxes on alcohol, tobacco and firearms under subtitle E (ATF tax) to Federal agencies	Associate Director, Disclosure; Deputy Associate Director, Disclosure HQ; Deputy Associate Director, Disclosure East and West	May not be redelegated	
6103(o)(2)	Disclosure of returns and return information relating to	Director, SBSE Speciality Programs, Area Managers, SBSE Specialty	May not be redelegated	Only disclosures to persons and for purposes as authorized

	taxes on wagering	Programs, SBSE Speciality Programs/Excise Tax Group Managers		by IRC 4424.
6103(p)(2)(B)	Authorize an authorized recipient to make disclosure of return and return information to another authorized recipient on behalf of IRS	Director, PGLD; Director, GLDS	May not be redelegated	
6103(p)(7)	Authority to suspend or terminate disclosure based upon a failure to satisfy safeguard requirements	Director, PGLD; Director, GLDS	May not be redelegated	Appeals are at the Commissioner/ Deputy Commissioner level.
6104(c) *	Disclosure to certain State Officials with respect to charitable organizations	Director, Exempt Organizations, TEGE; Director, PGLD; Director, GLDS	May not be redelegated	Authorized by written agreement signed by the Director, Exempt Organizations, TEGE and Director PGLD or Director GLDS.
6105	Tax convention information	See Delegation Order 11-6 (or successor order)	See Delegation Order 11-6 (or successor order)	See Delegation Order 11-6 (or successor order)
26 CFR	Authorize	See following	May not be	See following

301.9000-1	testimony and production of IRS records or information	Tables	redelegated	Tables

Exhibit 1.2.49-2 (06-12-2014)
Delegation Order 11-2 (Rev. 2) Authorization Tables 1-8

Table 1: Testimony Authorizations Treas. Reg. §301.9000-1 US Tax Proceedings		
No testimony authorization is required in a U.S. Tax Court case when testimony or production of records is requested on behalf of the Commissioner†		
Table 1		
Prepared By...	**For Organization...**	**Authorized/Denied By...**
Chief Counsel attorney	SB/SE	Area Counsel*
Chief Counsel attorney	LB&I	Area Counsel
Chief Counsel attorney	W&I	Area Counsel*
Chief Counsel attorney	TE/GE	Area Counsel
Chief Counsel attorney	Headquarters	Associate Chief Counsel
Chief Counsel attorney	GLS	Associate Chief Counsel

Note: *† Includes whistleblower proceedings in Tax Court pursuant to IRC §7623(b)*

* Matters involving taxpayers falling under the jurisdiction of the Office of Division Counsel (Wage & Investment) are coordinated by area SB/SE offices

Table 2:		
Referred IRS Tax/Privacy Act/Freedom of Information Act (FOIA) Judicial Proceeding (Non-Tax Court) IRS/Government (on behalf of IRS*) is a Party and is Represented by Department of Justice (DOJ) Tax Division or U.S. Attorney†		
U.S. District Court Refund, Collection, and Summons Litigation (SB/SE, LB&I, W&I, TE/GE)		
U.S. Bankruptcy Court Litigation (SB/SE)		
U.S. Court of Federal Claims (SB/SE, LB&I, W&I, TE/GE)		
State Court Collection Litigation (SB/SE, LB&I, W&I, TE/GE)		
U.S. District Court Criminal Tax Prosecution (CC:CT)		
U.S. District Court Disclosure, Privacy Act, and FOIA Actions (CC:PA)		
No testimony authorization is required when testimony or production of records is requested on behalf of the Government		
Table 2		
Prepared By...	**For Organization...**	**Authorized/Denied By...**

Chief Counsel attorney	SB/SE	Area Counsel**
Chief Counsel attorney	LB&I	Area Counsel
Chief Counsel attorney	W&I	Area Counsel**
Chief Counsel attorney	TE/GE	Area Counsel
Chief Counsel attorney	CT	Area Counsel
Chief Counsel attorney	Headquarters	Associate Chief Counsel

Note: * *TIGTA prosecutions/cases are not IRS cases. See Tables 4 and 5 for authorizations for Service personnel/contractors for such requests.*

*** Matters involving taxpayers falling under the jurisdiction of the Office of Division Counsel (Wage & Investment) are coordinated by area SB/SE offices.*
† Referrals to DOJ based on the investigatory authority granted to the Commissioner under Treasury Directives 15-41 (Bank Secrecy Act), 15-42 (money laundering), 15-43 (Reviews for Compliance with Economic Sanctions Programs) and 31 CFR Chapter X§1010.810(g) (FBAR enforcement) fall under this Table.

Table 3:
IRS Matters (General Legal Services)
Judicial and Administrative Proceedings
IRS/Government (on behalf of IRS) is a Party
Personnel, Labor Relations (Worker's Compensation, Unemployment Compensation, EEO)
Procurement, Bivens, Federal Tort Claims Act, Matters Related to Informant Claims†
No testimony authorization is required when testimony or production of records is requested on behalf of the Government.
No testimony authorization is required when testimony or production of records is requested: • under the rules of the relevant judicial (or quasi-judicial administrative) forum; • by a party to a proceeding a. in which the Service is also a party (whether such party is aligned with or adverse to the Government) or b. where the Government is defending a Service employee sued in his/her individual capacity; • provided the Associate Chief Counsel (General Legal Services) or an attorney acting under that official's authority and representing the Service (if before a quasi-judicial administrative forum) has actual knowledge of the request; • either a. no objection or motion for protective order is made by the Government with respect to the testimony or document being requested or b. such motion has been made and overruled and no appeal has been, or is likely to be filed concerning the disposition on such motion; and • by a GLS attorney who so advises the witness either orally or in writing.

Table 3	
Prepared By...	**Authorized/Denied By...**

GLS attorney	Deputy Associate Chief Counsel (General Legal Services); Area Counsel (GLS) with concurrence of Associate Chief Counsel (GLS) or Deputy Associate Chief Counsel (GLS)

Note: *† Testimony authorizations for Matters Related to Informant Claims pursuant to IRC §7623(a) are governed by Table 3. For whistleblower actions pursuant to IRC §7623(b), see Table 1.*

Table 4:	
Non-IRS Matter	
Judicial and Administrative Proceedings	
IRS/Government (on behalf of IRS) is **Not** a Party	
Testimony or the Production of Records is Sought From Any Employee, Any Function, Who is Assigned to **Headquarters**	
Table 4	
Prepared By…	**Authorized/Denied By…**
Field Disclosure Tax Law Specialist Reviewed by the Office of Associate Chief Counsel (Procedure and Administration)	Deputy Associate Directors, Disclosure East and West

Table 5:	
Non-IRS Matter	
Judicial and Administrative Proceedings	
IRS/Government (on behalf of IRS) is **Not** a Party	
Testimony or the Production of Records is Sought From Any Employee, Any Function, Who is **Not** Assigned to Headquarters	
Table 5	
Prepared By…	**Authorized/Denied By…**
Disclosure Manager Reviewed by liaison Area Counsel servicing the Disclosure Manager's geographical location (See IRM 11.3.35.7(1))	Deputy Associate Directors, Disclosure East and West

Table 6:

Non-IRS Matter Involving Testimony or the Production of Title 31, Bank Secrecy Act Information
Judicial and Administrative Proceedings
Federal/State/Local Government is a Party
Expert testimony is sought by a government party from an IRS employee relative to records contained in SB/SE or Criminal Investigation Title 31 examination or investigation files†. Disclosures must conform to Bank Secrecy Act Dissemination Guidelines or other official procedures.

Table 6	
Prepared By…	**Authorized/Denied By…**
Field Disclosure Tax Law Specialist Coordination with SB/SE or CID as appropriate Reviewed by the Office of Associate Chief Counsel (Procedure and Administration)	Deputy Associate Directors, East and West

Note: *† Requests for certified copies of the reports required to be filed under the Bank Secrecy Act are handled by FinCEN.*
† Table 2 controls if testimony is requested in a case referred by IRS to DOJ pursuant to Treasury Directives 15-41 and 15-42 (money laundering) and 31 CFR Chapter X§1010.810(g) (FBAR enforcement))

Table 7:
Any Matter Involving Requests by Congress, including Committees, Where the Production of Records is sought from Any Employee, Any Function, in IRS or Chief Counsel

Table 7	
Prepared By…	**Authorized/Denied By…**
Staff designated directly by the Director, Legislative Affairs	Deputy Commissioner for Services and Enforcement or Deputy Commissioner for Operations Support for requests by Congressional committees involving matters under the jurisdiction
Reviewed by the office of Associate Chief Counsel (Procedure and Administration)	The authority to authorize interviews (but not testimony) of IRS employees may be delegated to the Director, Legislative Affairs

Table 8:
Privileges
Table 8

Privilege…	Who Asserts…	Who May Waive…
Attorney-Client	Trial Attorney	Trial attorney, after appropriate coordination with the client
Attorney Work Product	Trial Attorney	Trial Attorney
Government Privileges, including the deliberative process, informant, and investigatory files privileges	Trial Attorney	† Trial attorney, after appropriate coordination with the client
State Secret	Commissioner	

Note: *† See Delegation Order 30-4 (or successor order) for certain courts in which the claim of the deliberative process privilege requires assertion of the privilege by the Deputy Associate Chief Counsel (Procedure and Administration)*