

Delegation Order 30-9 (Rev. 1)

Effective: November 7, 2019

- (1) **Authority to Withhold Cases from Appeals and to Deny Requests for Appeals Review in Cases Designated for Litigation**
- (2) **Authority:** To withhold from Appeals cases docketed in Tax Court, which are under the jurisdiction of the Office of Chief Counsel.
- (3) **Delegated to:** the Chief Counsel.
- (4) **Redelegation:** This authority may be redelegated to Division Counsel (Small Business/Self-Employed), Division Counsel (Large Business and International), and Division Counsel (Tax Exempt and Government Entities).
- (5) **Authority:** To deny a taxpayer's request for referral to Appeals in cases docketed in Tax Court, and to provide written notice to a taxpayer of the facts involved, the basis for the decision to deny the taxpayer's request, an explanation of how the basis for the decision applies to the facts, and the procedures for the taxpayer to protest the decision.
- (6) **Delegated to:** the Chief Counsel.
- (7) **Redelegation:** This authority may be redelegated to Division Counsel (Small Business/Self-Employed), Division Counsel (Large Business and International), and Division Counsel (Tax Exempt and Government Entities).
- (8) **Authority:** To receive, review, and decide a taxpayer's protest of the decision to deny a request for referral to Appeals in docketed Tax Court cases that have not been designated for litigation.
- (9) **Delegated to:** the Chief Counsel.
- (10) **Authority:** To deny a taxpayer's request for referral to Appeals after the issuance of a notice of deficiency in a case designated for litigation, and to provide written notice to a taxpayer of the facts involved, the basis for the decision to deny the taxpayer's request, an explanation of how the basis for the decision applies to the facts, and the procedures for the taxpayer to protest the decision.
- (11) **Delegated to:** Deputy Commissioner for Services and Enforcement.
- (12) **Redelegation:** This authority may be redelegated to Commissioner (Large Business and International), Commissioner (Small Business/Self-Employed) and Commissioner (Tax Exempt and Government Entities).

(13) **Authority:** To receive, review, and decide a taxpayer's protest of the decision to deny a request for referral to Appeals after the issuance of a notice of deficiency in a case designated for litigation.

(14) **Delegated to:** Deputy Commissioner for Services and Enforcement.

(15) **Sources of Authority:** I.R.C. § 7803(b)(2)(D); I.R.C. § 7803(e)(5), and Treasury Order 150-10.

(16) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

(17) **Signed:** Charles P. Rettig, Commissioner of Internal Revenue