

EFFECTIVE DATE: January 5, 1996.

FOR FURTHER INFORMATION CONTACT:

Doug Peterson, C:PRP, Room 1027, 1111 Constitution Avenue, NW., Washington, DC 20224, 202-622-4315 (not a toll-free call).

Amendment of Delegation Order 239

The Commissioner in Delegation Order 239 delegated to the Taxpayer Ombudsman the authority to issue TAOs in addition to the situations specified in section 7811 of the Internal Revenue Code. The Commissioner wishes to amend Delegation Order 239 to clarify that such authority gives the Taxpayer Ombudsman the ability to intervene on behalf of taxpayers to take positive action with respect to taxpayers' cases. Thus, for example, the Ombudsman may issue a TAO to speed a refund to a taxpayer to relieve severe financial hardship on the part of the taxpayer. Likewise, the Ombudsman may issue a TAO to stay an enforcement action to ensure review of whether such action is appropriate.

The Commissioner also amends Delegation Order 239 to direct the Ombudsman to prepare an annual report of the most serious problems taxpayers face when conducting business with the Service and to suggest administrative and legislative solutions to these problems, if applicable. The purpose of the annual report is to provide an independent mechanism to identify and resolve the problems

taxpayers may encounter with the Service.

The Commissioner also hereby delegates to the Ombudsman the authority to establish a system to track the Service's response to administrative changes suggested in the Ombudsman's report. The tracking system should identify which IRS official ideally should respond to the suggestion and how that official responded. Additionally, the Ombudsman's annual report should include a section detailing this information concerning the Service's response to any administrative changes suggested in the prior year's report.

Dated: January 5, 1996.
Margaret M. Richardson,
Commissioner.
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[Delegation Order No. 232 (Rev. 2)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority to rescind TAOs.

SUMMARY: The Commissioner, Internal Revenue Service is issuing this Delegation Order to limit the modification or rescission of Taxpayer Assistance Orders ("TAO") to the Commissioner, Deputy Commissioner or Taxpayer Ombudsman. The

Ombudsman's Delegation Order 232 (Rev. 1) providing more expansive rescission authority is hereby superseded.

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Authority to Modify or Rescind Taxpayer Assistance Orders (TAO)

Section 7811 of the Code states that TAOs "may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person." The Commissioner wishes to reassure taxpayers that TAOs will be accorded the greatest respect and consideration by the IRS. This delegation order accordingly limits the discretionary modification or rescission authority under § 7811 to only the Commissioner, Deputy Commissioner or Taxpayer Ombudsman.

This delegation order supersedes Ombudsman's Del. Order 232 (Rev. 1) which provided more expansive authority to local IRS officials.

Dated: January 5, 1996.
Margaret M. Richardson,
Commissioner.
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