

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[Delegation Order No. 113 (Rev. 14)]

**Delegation of Authority**

AGENCY: Internal Revenue Service.

ACTION: Delegation of authority.

**SUMMARY:** In light of the centralization of the determination letter activity for Employee Plans and Exempt Organizations, the specification of which key district directors have the authority to sign determination letters is adjusted to allow for gradual centralization. The text of the delegation order appears below.

**FOR FURTHER INFORMATION CONTACT:** Barbara Kastl, CP:E:EO:FC, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224, telephone: 202-622-7488, 8 a.m. to 3 p.m., Eastern Time (not a toll-free call).

**Delegation Order No. 113 (Rev. 14)****Authority to Issue Exempt Organization Determination Letters**

*Authority:* To issue determination letters based on the provisions of the Code, Regulations, Treasury decisions, or on a ruling, opinion, or court decision and pertaining to the following:

a. the exempt status of organizations under section 501(a) and 521 except in the case of an organization under the jurisdiction of Regional Counsel or Appeals as explained in this delegation order.

b. an organization's status under IRC 170(c)(2), 507, 508, 509, 4942(j)(3), 4945(f), 4947, 4948, and 6033.

c. withholding of information from public inspection under IRC 6104(a)(1)(D).

d. the imposition of tax under IRC 11, 511 through 514, 527(f), 641, 1381 and Chapters 41 and 42.

*Delegated to:* Employee Plans and Exempt Organizations (EP/EO) Key District Directors.

*Redelegation:* This authority may be redelegated no lower than to Exempt Organizations Specialist, Grade-11.

*Authority:* To issue modifications or revocations of rulings or determination letters in accordance with currently applicable appeal procedures. The Assistant Commissioner (EP/EO), with the concurrence of the Chief Counsel, is authorized to require pre-issuance

review, by Counsel, of final adverse determination letters.

*Delegated to:* Employee Plans and Exempt Organizations (EP/EO) Key District Directors, except, that in the case of letters and rulings issued by the National Office, the Directors will notify the National Office of the proposed revocations prior to proposing revocation to the organization.

*Redelegation:* This authority may be redelegated no lower than the Chief, Technical/Review Staff.

*Authority:* To determine that any trust described in section 501(c)(17) or 501(c)(18) has engaged in a prohibited transaction and to notify such entity in writing of the revocation of exemption and of the requalification for exemption after the trust establishes that it will not knowingly again engage in a prohibited transaction and that it also satisfies all other requirements under section 501(c)(17) or 501(c)(18).

*Delegated to:* Employee Plans and Exempt Organizations (EP/EO) Key District Directors.

*Redelegation:* This authority may be redelegated no lower than Chief, Technical/Review Staff.

*Authority:* To issue final determination letters to organizations which have appealed proposed adverse determinations and proposed revocations issued by key district directors under this delegation.

*Delegated to:* Regional Counsels, Regional Directors of Appeals, Chiefs and Associate Chiefs of Appeals Offices, and Appeals Team Chiefs and Team Managers as to their respective cases.

*Redelegation:* This authority may not be redelegated.

*Source of Authority:* Treasury Order 150-10.

To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 113 (Rev. 13), effective September 28, 1990.

Dated: September 5, 1997.

Approved:

**James E. Donelson,**

*Acting Chief Compliance Officer.*

[FR Doc. 97-25491 Filed 9-24-97; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF VETERANS AFFAIRS****Advisory Committee on Former Prisoners of War, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under Pub. L. 92-463 that a meeting of the Advisory Committee on Former Prisoners of War will be held at the Department of Veterans Affairs, Employee Education System, Birmingham Center, Suite 500, 950 North 22nd Street, Birmingham, AL 35203, from October 15, through October 17, 1997. Each day the meeting will convene at 9 a.m. and end at 5 p.m. The meeting is open to the public.

The purpose of the meeting is to advise the Secretary of Veterans Affairs on the administration of benefits under title 38, United States Code, for veterans who are former prisoners of war, and to make recommendations on the need of such veterans for compensation, health care and rehabilitation.

The agenda for October 15 will begin with a review of committee reports and an update of activities since the last meeting. The agenda for October 16 will include a presentation of POW issues and general business. The issues will include medical research being done related to former prisoners of war. On October 17, the Acting Under Secretary of Benefits will provide comments to the Committee. Subcommittee work will also be completed including the educational subcommittee and preparations for the next meeting.

Members of the public may direct questions or submit prepared statements for review by the Committee in advance of the meeting, in writing only, to Ms. Kristine Moffitt, Director, Compensation and Pension Service (21), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. Submitted material must be received at least five business days prior to the meeting. Members of the public may be asked to clarify submitted material prior to consideration by the Committee.

A report of the meeting and roster of Committee members may be obtained from Ms. Moffitt.

By Direction of the Secretary.

Dated: September 18, 1997.

**Heyward Bannister,**

*Committee Management Officer.*

[FR Doc. 97-25394 Filed 9-24-97; 8:45 am]

BILLING CODE 8320-01-M