

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

**N o t i c e**

┌ N(30)310-2 ┐  
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July 27, 1998

Delegation of Authority for  
Jeopardy and Termination

Subject: Assessments and Jeopardy Levies

Cancellation Date: January 23, 1999

Section 3434 of the Internal Revenue Service Restructuring and Reform Act of 1998 amends I.R.C. 7429(a)(1), effective July 22, 1998, to require the Chief Counsel or his delegate to approve in writing the making of jeopardy and termination assessments and levies made less than 30 days after notice and demand for payment. I hereby delegate this authority to Regional Counsel, who may redelegate this authority no lower than Associate District Counsel. This authority is also delegated to the Associate Chief Counsel (International), who may redelegate the authority no lower than Branch Chief.

The approval of jeopardy and termination assessments and jeopardy levies must be based upon an independent finding by the appropriate approving official that at least one jeopardy condition exists in accordance with Treas. Reg. § 301.6851-1(a).

CCDM (30)313.5 will be amended by adding the following subparagraph:

(9) Jeopardy and Termination Assessments and Levies Made Less Than 30 Days After Notice and Demand for Payment. To approve in writing the making of jeopardy and termination assessments and levies made less than 30 days after notice and demand for payment. This authority may be redelegated no lower than Associate District Counsel.

CCDM (30) 312.19 will be amended by adding the following subparagraph:

(11) Jeopardy and Termination Assessments and Levies Made Less Than 30 Days After Notice and Demand for Payment. To approve in writing the making of jeopardy and termination assessments and levies made less than 30 days after notice and demand for payment. This authority may be redelegated no lower than Branch Chief.

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This authority is effective immediately and these procedures will be included in the next series of revisions to the CCDM.

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STUART L. BROWN  
Chief Counsel