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## Issuance of Taxpayer Assistance Orders (TAOs)

### Delegation Order 232 (Rev. 3)

Effective: April 16, 1997.

*Authority:* To issue Taxpayer Assistance Orders (TAOs), other than TAOs involving a principal residence, under IRC § 7811, as amended by § 102 of Public Law 104–168 (Taxpayer Bill of Rights 2).

*Delegated to:* Assistant Commissioner (International); Regional Commissioners; District Directors and Assistant Directors; Service Center Directors and Assistant Directors; Regional, Service Center, District, and International Taxpayer Advocates.

*Redelegation:* This authority may be redelegated to an Associate Taxpayer Advocate.

*Authority:* To issue Taxpayer Assistance Orders (TAOs), under IRC § 7811, to release a principal residence of a taxpayer levied upon or to cease any action regarding a principal residence.

*Delegated to:* Regional Commissioners, Assistant Commissioner (International), and the Regional and International Taxpayer Advocates.

*Redelegation:* This authority may not be redelegated.

The authority to modify or rescind a TAO is limited by IRC § 7811(c), as amended by § 102(b) of Public Law 104–168, to only the Commissioner, Deputy Commissioner, and Taxpayer Advocate.

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

This order supersedes Del. Order 232  
(Rev. 2).

Dated April 16, 1997.

Lee R. Monks  
*Taxpayer Advocate.*

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