

# Delegation Order No. 264

## Delegation of Authority

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Delegation of authority.

**SUMMARY:** Authority to Offer and Accept Settlement Offers and to Execute Closing Agreements Made under the Targeted Jobs Tax Credit Initiative.

**FOR FURTHER INFORMATION CONTACT:** Robert Wheeler, Health and Welfare Branch, Office of Division Counsel/Associate Chief Counsel (Tax-Exempt and Government Entities), CC:TEGE:EB:HW, Room 5203, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-6060 (not a toll-free call).

**EFFECTIVE DATE:** September 15, 2000.

### **Authority To Offer and Accept Settlement Offers and To Execute Closing Agreements Made Under the Targeted Jobs Tax Credit Initiative**

*Authority:* In cases under their jurisdiction, to accept or make settlement offers and to execute closing agreements to effect such settlement offers, regardless of liability sought to be compromised, made

under Announcement 2000-58, subject to the prior written review and approval by the Retail Industry Technical Advisor (or his or her designee).

*Delegated to:* Examination Branch Chiefs in the District offices and Territory Managers in Large and Mid-Sized Business and Small Business/Self-Employed divisions.

*Redelegation:* This authority may not be redelegated.

*Sources of Authority:* Treasury Order Nos. 150-07, 150-09, and 150-10 and the authority contained in IRC 7121 to offer and accept written settlement offers and execute closing agreements, relating to federal tax matters that are the subject of Announcement 2000-58, Targeted Jobs Tax Credit Settlement Initiative, 2000-30 I.R.B. 135 (July 24, 2000).

*Ratification:* To the extent that authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.

Dated October 5, 2000.

Stuart L. Brown,  
*Chief Counsel.*

Dated October 16, 2000.

Robert E. Wenzel,  
*Deputy Commissioner  
of Internal Revenue.*

(Filed by the Office of the Federal Register on November 6, 2000, 8:45 a.m., and published in the issue of the Federal Register for November 7, 2000, 65 F.R. 66802)