



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

**1.2.2.2.30 (MM-DD-YYYY)
Delegation Order 1-37 (Rev.1), Certify Destruction of IRS
Records for Court Purposes**

- (1) **Certify Destruction of IRS Records for Court Purposes**
- (2) **Authority:** Certify in writing that a particular accession of IRS records has been destroyed.
- (3) **Delegated to:**
 - IRS Records Officer
 - PGLD Records Specialists
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** 44 USC Chapter 33, 26 CFR § 301.9000-4, 36 CFR part 1222, and Treasury Directive 80-05
- (6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 201, effective September 23, 1983, revoked March 18, 1997 and reinstated under Delegation Order DO 1-37, effective July 21, 2003.

Signed:

Jeffrey J. Tribiano
Deputy Commissioner for Operations Support