



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order Number 25-7 (Rev.4)

- (1) **Authority to make determinations under IRC § 7623; receive, analyze, and assign information pursuant to IRC § 7623; and disclose information under IRC § 6103(k)(13).**
- (2) **Authority:** To approve and determine awards under IRC § 7623 for individuals who provide information - relating to the detection of underpayments of tax, or to the detection and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same.
- (3) **Delegated to:** Director, Whistleblower Office.
- (4) **Redelegation:** This authority may be redelegated:
 - a. In cases where the recommended IRC § 7623(a) award is less than \$50,000, to a Whistleblower Office Manager, and
 - b. In cases where the recommended IRC § 7623(a) award is less than \$250,000, to a Whistleblower Office Senior Manager.
- (5) **Authority:** To reject or deny a claim for award under IRC § 7623.
- (6) **Delegated to:** Director, Whistleblower Office.
- (7) **Redelegation:** This authority may be redelegated:
 - a. In cases where the employee determining whether the IRC § 7623(a) claim should be processed as rejection or denial is a member of the Award Recommendation and Coordination team, to a Whistleblower Office Manager,
 - b. In cases where the employee determining whether the IRC § 7623(a) claim should be processed as rejection or denial is a member of the Case Development and Oversight team, to a Whistleblower Office Senior Manager,
 - c. In cases where the claim is incomplete, to a manager of the Initial Claims Evaluation (ICE) unit, and
 - d. To an employee of the ICE unit in cases where:
 - i. An operating division's classification function recommends rejecting a claim because the information is not specific and credible or is speculative.

- ii. An operating division's classification function recommends denying a claim because the adjustment potential is below threshold or the alleged years have a short or expired statute.
 - iii. The operating division's Subject Matter Expert decides not to forward the claim to exam.
 - iv. The claim is surveyed by the operating division prior to entering Status 10.
- (8) **Authority:** To receive, analyze, and assign to the appropriate IRS office, information received from any individual described in IRC § 7623.
- (9) **Delegated to:** Director, Whistleblower Office.
- (10) **Redelegation:** This authority may be redelegated to:
- a. A Whistleblower Office employee or
 - b. An employee of the Initial Claim Evaluation Unit.
- (11) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC § 7623(a), return information related to the investigation of any taxpayer with respect to whom the individual has provided such information, but only to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax liability for tax, or the amount to be collected with respect to the enforcement of any other provision of this title.
- (12) **Delegated to:** Director, Whistleblower Office
- (13) **Redelegation:** This authority may be redelegated to:
- a. A Whistleblower Office employee or
 - b. An operating division's Subject Matter Expert as part of the debriefing process.
- (14) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC § 7623(a) when such information has been referred for an audit or examination.
- (15) **Delegated to:** Director, Whistleblower Office
- (16) **Redelegation:** This authority may be redelegated to:
- a. A Whistleblower Office employee, or
 - b. An employee of the Initial Claim Evaluation Unit,

(17) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC § 7623(a) when a payment of tax has been made with respect to such information.

(18) **Delegated to:** Director, Whistleblower Office

(19) **Redelegation:** This authority may be redelegated to a Whistleblower Office employee.

(20) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC § 7623(a) information on the status and stage or any investigation or action related to information.

(21) **Delegated to:** Director, Whistleblower Office

(22) **Redelegation:** This authority may be redelegated to a Whistleblower Office employee.

(23) **Authority:** To disclose to any individual providing information relating to any purpose described in paragraph (1) or (2) of IRC § 7623(a) the reasons for determination for section 7623(b) determinations.

(24) **Delegated to:** Director, Whistleblower Office

(25) **Redelegation:** This authority may be redelegated to a Whistleblower Office employee.

(26) **Sources of Authority:** IRC § 6103(k)(13), 7623; P.L. 109-432, § 406; Treasury Order 150-10.

(27) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 25-7 (Rev. 3), dated July 14, 2016.

(28) Signed: _____

Sunita Lough,
Deputy Commissioner for Services and Enforcement