

Delegation Order 20-2 (New)

Effective: July 29, 2008

- (1) **Approve Suspension of Interest on Certain Listed and Reportable Transactions Where Taxpayer Acted Reasonably and in Good Faith**
- (2) **Authority:** To approve suspension of interest under IRC § 6404(g) on certain listed and reportable transactions where the taxpayer has acted reasonably and in good faith and the interest has been assessed.
- (3) **Delegated to:** Technical Services Exam Manager (Small Business/Self-Employed); Director of Field Operations (Large & Mid-Size Business).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To approve suspension of interest under IRC § 6404(g) on certain listed and reportable transactions where the taxpayer has acted reasonably and in good faith and the interest has been assessed and is less than \$100,000 for a single tax year.
- (6) **Delegated to:** Interest Abatement Coordinators in Exam Technical Services (Small Business/Self-Employed).
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** IRC § 6404(g); 26 CFR 301.6404-4T; Pub.L.109-135 § 303; Pub.L. 109-432 § 426(b).
- (9) To the extent that the authority previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified.
- (10) Signed: Linda E. Stiff, Deputy Commissioner for Services and Enforcement