

CC-2005-06

April 14, 2005

**Subject:** Delegation of Authority to Hear Certain Appeals to the Secretary  
**Cancel Date:** Upon incorporation into CCDM

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## Purpose

This is a notice of delegation of authority to decide appeals to the Secretary of the Treasury, or his delegate, filed under Treasury Circular 230, 31 C.F.R. Part 10, with respect to enrollment decisions.

## Discussion

### ENROLLMENT APPEALS

Delegation of Authority to Decide Appeals of Enrollment Decisions under Treasury Department Circular No. 230

Under the authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in me as the Assistant General Counsel who is the Chief Counsel for the Internal Revenue Service, I hereby delegate to the Associate Chief Counsel (Procedure and Administration), Internal Revenue Service, the authority to decide appeals to the Secretary of the Treasury of decisions on enrollment filed under Part 10 of Title 31, Code of Federal Regulations ("Practice before the Internal Revenue Service," also known as Treasury Department Circular 230). This delegation does not include the authority to decide appeals to the Secretary of the Treasury of disciplinary decisions under Treasury Department Circular No. 230.

This authority may be redelegated in writing to the Deputy Associate Chief Counsel (Procedure and Administration) or the Assistant Chief Counsel (Administrative Provisions & Judicial Practice).

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