

Delegation Order 25-13 (Formerly DO 4-35, Rev. 1)

Effective: April 11, 2012

- (1) **Enforcement of Report of Foreign Bank and Financial Accounts (FBAR) Requirements**
- (2) **Authority:** Except as otherwise set forth in this order, to take any action the Commissioner is authorized to take under the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements with respect to the enforcement of 31 USC § 5314, 31 CFR § 1010.350, 31 CFR § 1010.306, and 31 CFR § 1010.420, including, with respect to these provisions, the authority to assess and collect civil penalties under 31 USC § 5321 and 31 CFR § 1010.820 and to take any other action reasonably necessary for the enforcement of these and related provisions.
- (3) **Delegated to:** Operations Officer, Fraud/Bank Secrecy Act (BSA), BSA Policy and Operations, Currency Transaction Reporting (CTR) Operations; Chief, BSA Policy and Operations; and Program Manager, BSA Policy.
- (4) **Redelegation:** These authorities may not be redelegated.
- (5) **Authority:** To investigate possible civil violations of the FBAR requirements.
- (6) **Delegated to:** Revenue Agents and Estate Tax Attorneys (Small Business/Self-Employed), (Large Business & International), and (Tax Exempt and Government Entities); Tax Compliance Officers (Small Business/Self-Employed), (Large Business & International), and (Tax Exempt and Government Entities); Tax Auditors (Small Business/Self-Employed), (Large Business & International), and (Tax Exempt and Government Entities); Revenue Officers (Small Business/Self-Employed); Federal State and Local Governments Specialists and Indian Tribal Governments Specialists (Tax Exempt and Government Entities).
- (7) **Redelegation:** These authorities may not be redelegated.
- (8) **Authority:** To issue, serve, and recommend enforcement of summonses pursuant to the summons power of 31 CFR Chapter X, Subpart I.
- (9) **Delegated to:** Director, Fraud/BSA; Area Directors; Directors and Chief, BSA Policy and Operations (Small Business/Self-Employed); Directors, Field Operations (Large Business & International); Directors (Tax Exempt and Government Entities); Field Operations Managers and Compliance and Program Managers (Tax Exempt and Government Entities); Territory Managers (Small Business/Self-Employed), (Large Business & International); Area Managers (Tax Exempt and Government Entities).
- (10) **Redelegation:** These authorities may not be redelegated.

- (11) **Authority:** To serve summonses issued pursuant to the summons power of 31 CFR Chapter X, Subpart I, whether issued personally or by another official.
- (12) **Delegated to:** Revenue Agents and Estate Tax Attorneys (Small Business/Self-Employed), (Large Business & International), and (Tax Exempt and Government Entities); Tax Compliance Officers (Small Business/Self-Employed), (Large Business & International), and (Tax Exempt and Government Entities); Tax Auditors (Small Business/Self-Employed), (Large Business & International), and (Tax Exempt and Government Entities); Revenue Officers (Small Business/Self-Employed); Federal State and Local Governments Specialists and Indian Tribal Governments Specialists (Tax Exempt and Government Entities).
- (13) **Redelegation:** These authorities may not be redelegated.
- (14) **Authority:** To prepare and file proofs of claims for FBAR penalties and to take any appropriate action to protect the government's interest in bankruptcy, state and federal receiverships, and other state and federal insolvency actions.
- (15) **Delegated to:** GS-9 Bankruptcy Specialist, Insolvency Unit (Small Business/Self-Employed).
- (16) **Redelegation:** These authorities may not be redelegated.
- (17) **Authority:** To make referrals to the Department of Justice for the institution of proceedings for collection, including bankruptcy proceedings, under 31 USC § 5321 pursuant to the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements.
- (18) **Delegated to:** Chief Counsel attorneys with the approval of a supervisory attorney for cases assigned to them.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To make referrals to the Department of Justice for the institution of proceedings, except for proceedings in collection and bankruptcy, as to any FBAR matter under the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements.
- (21) **Delegated to:** Chief Counsel attorneys with the approval of a supervisory attorney for cases assigned to them.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To provide legal advice and assistance under the Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements.
- (24) **Delegated to:** Chief Counsel attorneys with the approval of a supervisory attorney for cases assigned to them.

- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To issue administrative rulings under 31 CFR Chapter X, Subpart G.
- (27) **Delegated to:** Supervisory attorneys within the Office of the Associate Chief Counsel (Procedure and Administration).
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Authority:** Upon request of a person, to provide a pre-assessment hearing and to make the Service's final administrative determination concerning the existence or amount of an FBAR penalty owed or alleged to be owed by a person, and to provide the hearing required by 31 CFR Parts 5 and 900, receive and review evidence, and review the Service's determination.
- (30) **Delegated to:** Appeals Team Managers.
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Authority:** To enter into and approve a written agreement with any person relating to the person's civil liability for an FBAR penalty, other than an agreement to extend the period of limitations on assessment or collection of civil FBAR penalties.
- (33) **Delegated to:** Officials authorized to enter into and approve closing agreements.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Authority:** To sign agreements extending the period of limitations on assessment or collection of civil FBAR penalties.
- (36) **Delegated to:**
- a. SB/SE Compliance Field personnel - Collection, Examination and Specialty Programs Field Group Managers; Technical Services and Planning and Special Programs (PSP) Group Managers; GS-11 Revenue Agents or GS-11 Tax Compliance Officers in Technical Services and PSP functions.
 - b. SB/SE Campus Compliance personnel - Campus Compliance Services Department Managers or above.
 - c. Other SB/SE Personnel – Enterprise Computing Center/Detroit Computing Center CTR Operations Manager and BSA Workload, Identification, Selection, Delivery, and Monitoring (WISDM) Group Managers.
 - d. W&I Field Compliance Services Sites (Campuses) – Field Compliance Services Department Managers.

- e. Representatives on foreign assignments or foreign travel status – LB&I International Area Revenue Agents, Tax Auditors, and Tax Compliance Officers; Criminal Investigation Special Agents on foreign assignments.
 - f. LB&I - Team Managers.
 - g. TE/GE -EP and EO: Field Group Managers; GS-11 Reviewers.
 - h. Appeals - Appeals Team Managers, Appeals Team Case Leaders, Appeals Officers, and Settlement Officers.
 - i. Criminal Investigation - Special Agents in Charge.
 - j. Chief Counsel – Supervisory attorneys within the Office of the Associate Chief Counsel (Procedure and Administration), but only for calendar years that are the subject of a pending administrative ruling request under 31 CFR Chapter X, Subpart G.
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Source of Authority:** Memorandum of Agreement and Delegation of Authority for Enforcement of FBAR Requirements between Financial Crimes Enforcement Network and Internal Revenue Service; Treasury Order 180-01; Treasury Directives 15-41 and 34-02; 31 USC § 5314, 31 USC § 5321; 31 CFR § 1010.350, 31 CFR § 1010.306, 31 CFR § 1010.420 and 31 CFR § 1010.820 and Chapter X, Subparts G and I; 31 CFR Parts 5 and 900 through 904.
- (39) This order supersedes Delegation Order 4-35 (Rev. 1). To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified.
- (40) **Signed:** Steven T. Miller, Deputy Commissioner for Services and Enforcement