

wishes to reassure taxpayers that TAOs will be accorded the greatest respect and consideration by the IRS. This delegation order accordingly limits the discretionary modification or rescission authority under §7811 to only the Commissioner, Deputy Commissioner or Taxpayer Ombudsman.

This delegation order supersedes Ombudsman's Del. Order 232 (Rev. 1) which provided more expansive authority to local IRS officials.

Dated: January 5, 1996.

Margaret M. Richardson,  
*Commissioner.*

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## Delegation Order No. 232 (Rev. 2)

### Delegation of Authority

**AGENCY:** Internal Revenue Service (IRS), Treasury

**ACTION:** Delegation of authority to rescind TAOs.

**SUMMARY:** The Commissioner, Internal Revenue Service is issuing this Delegation Order to limit the modification or rescission of Taxpayer Assistance Orders ("TAO") to the Commissioner, Deputy Commissioner or Taxpayer Ombudsman. The Ombudsman's Delegation Order 232 (Rev. 1) providing more expansive rescission authority is hereby superseded.

**EFFECTIVE DATE:** January 5, 1996.

**FOR FURTHER INFORMATION CONTACT:** Doug Peterson, C:PRP, Room 1027, 1111 Constitution Avenue, NW., Washington, DC 20224, 202-622-4315 (not a toll-free call).

### Authority to Modify or Rescind Taxpayer Assistance Orders (TAO)

Section 7811 of the Code states that TAOs "may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person." The Commissioner