

NW., (Franklin Court), Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT:
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Dated: March 27, 1996.

John F. Atwood,

Chief, Intellectual Property Rights Branch.

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Internal Revenue Service

[Delegation Order No. 247]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority.

SUMMARY: Provides resolution authority to Examination on coordinated issues in the Industry Specialization Program (ISP) and International Field Assistance Specialization Program (IFASP) for those issues on which Appeals has coordinated issue papers containing settlement guidelines or positions. Examination resolution may be reached only subject to the concurrence of both the Examination and Appeals ISP and/or IFASP Coordinators. The text of the delegation order appears below.

EFFECTIVE DATE: March 15, 1996.

FOR FURTHER INFORMATION CONTACT:
Harry E. Lebedun, CP:EX:C:C, Room 2036, 1111 Constitution Ave., NW, Washington, DC. 20224, (202) 622-3654 (not a toll free number).

Order No. 247

Effective Date: March 15, 1996.

Authority of Examination Case Managers to Accept Settlement Offers and Execute Closing Agreements on Industry Specialization Program (ISP) and International Field Assistance Specialization Program (IFASP) Issues.

The authority vested in the Commissioner of the Internal Revenue by Treasury Order Nos. 150-07, 150-09, 150-10 and the authority contained in 26 U.S.C. Section 7121 is hereby delegated as follows:

1. All examination case managers are delegated discretionary authority in Coordinated Examination Program cases under their jurisdiction to accept settlement offers, regardless of the amount of the liability sought to be compromised, with respect to coordinated issues within the ISP and IFASP on which Appeals has coordinated issue papers containing

settlement guidelines or positions. Prior to finalization, the proposed settlement, together with any related closing agreement and/or Form 870-AD, Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and of (to be completed by case manager), and supporting documentation, shall be reviewed and approved by the appropriate specialists/coordinators for ISP and IFASP within Examination, International and the Appeals functions.

2. For purposes of this limited delegation of settlement authority, coordinated issues within the ISP and IFASP are those issues published in the Internal Revenue Manual.

3. All examination case managers are delegated authority to execute closing agreements and/or the Form 870-AD in order to effect any settlement reached in a Coordinated Examination case involving ISP and IFASP issues.

4. This authority delegated in this order may not be redelegated.

5. The authority contained in this Order supplements the authority contained in Delegation Order 97 (as revised).

Dated: March 15, 1996.

Michael P. Dolan

Deputy Commissioner.

[FR Doc. 96-8029 Filed 4-2-96; 8:45 am]

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[Delegation Order No. 236 (Rev. 2)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of Authority.

SUMMARY: The delegation order has been revised to eliminate terms that are causing unnecessary confusion in applying the delegation order and to expand the scope to include certain directly-related parties to covered transactions. The text of the delegation order appears below.

EFFECTIVE DATE: March 15, 1996.

FOR FURTHER INFORMATION CONTACT:
Harry E. Lebedun, CP:EX:C:C, Room 2036, 1111 Constitution Ave., NW, Washington, DC. 20224, (202) 622-3654 (not a toll free number).

Delegation Order No. 236 (Rev. 2)

Effective date: March 15, 1996.

Application of Appeals Settlement to Coordinated Examination Program Taxpayers

The authority vested in the Commissioner of the Internal Revenue by Treasury Order Nos. 150-07, 150-09 and 150-10 and the authority contained

in 26 U.S.C. Section 7121 is hereby delegated as follows:

1. All examination case managers are delegated discretionary authority under section 7121 of the Internal Revenue Code to accept settlement offers on any issue in a Coordinated Examination Program case under their respective jurisdiction. This authority applies, regardless of the amount of liability sought to be compromised, where a settlement (including a hazards settlement) has been effected by Appeals in a previous, subsequent or the same tax period (the settled period) with respect to the same issue of the same taxpayer, or of another taxpayer who was directly involved in the transaction or taxable event. Prior to finalization, the proposed settlement, together with any related closing agreement or Form 870-AD, Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and of (to be completed by case manager), shall be reviewed and approved by the appropriate branch chief within the Examination function.

2. For purposes of this delegation of limited settlement authority, no settlement shall be effected unless all of the following factors are present in the tax year currently under Examination jurisdiction:

(a) The facts surrounding a transaction or taxable event in the tax period under examination are substantially the same as the facts in the settled period.

(b) The legal authority relating to such issue must have remained unchanged.

(c) The underlying issue must have been settled by Appeals independently of other issues (e.g. no trading of issues) in the settled tax period.

(d) The issue must have been settled in Appeals with respect to the same taxpayer (including consolidated and unconsolidated subsidiaries) or another taxpayer who was directly involved in the transaction or taxable event in the settled tax period.

3. The criteria in section 2 apply to taxpayers "directly involved" in the transaction. Illustrations of a taxpayer "directly involved" in the transaction are as follows:

(a) Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 19xx where A and B would logically receive similar tax treatment. Taxpayer A's treatment of the transaction is adjusted by Examination and settled in Appeals. The adjustment involves the same legal issue with respect to taxpayer B. Examination may resolve Taxpayer B's case in a manner consistent with the Appeals settlement of Taxpayer A.