Department of the Treasury	Internal Revenue Service	Office of Chief Counsel	**Notice**

CC-2012-018

September 13, 2012

Subject:	Delegation of Authority to Decide Appeals of Enrollment Decisions under Treasury Department Circular No. 230	**Cancel Date**:	Effective Until Further Notice

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 Commissioner, 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 Director, Office of Professional Responsibility.

Chief Counsel Notice CC-2005-006, *Delegation of Authority to Decide Appeals of Enrollment Decisions under Treasury Department Circular No. 230*, is hereby superseded and obsoleted.

For further information regarding this notice, please contact Richard S. Goldstein at (202) 622-3400.

/s/
William J. Wilkins
Chief Counsel

Distribute to:	X All Personnel		
	X Electronic Reading Room		
Filename:	CC-2012-018	File copy in:	CC:FM:PM