



U.S. Department of Justice
Tax Division

DJ 5 -
CMN

**MEMORANDUM DELEGATING SETTLEMENT AUTHORITY
TO ASSISTANT CHIEF OR REVIEWER**

To:

Re:

You are authorized in this case to reject an offer; to accept an offer in which the amount of the Government's concession, exclusive of unpaid statutory interest, does not exceed \$250,000; to approve an administrative settlement of a claim against the United States in which the amount of the Government's concession, exclusive of unpaid statutory interest, does not exceed \$250,000; or to approve a concession of a claim asserted by the United States in which the gross amount of the original claim does not exceed \$250,000, provided that the action is not opposed by the Chief Counsel of the Internal Revenue Service and that the proposed compromise, administrative settlement, or concession is not subject to reference to the Joint Committee on Taxation.

Date

Chief
Civil Trial Section _____

[or]

Chief
Court of Federal Claims Section