



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 offers in compromise or approve concessions with respect to litigation hazards of the issue(s) on appeal in the above-referenced case (other than claims for attorney's fees, litigation expenses, or court costs) in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$250,000; and to accept offers in compromise or approve concessions of all civil claims for attorney's fees, litigation expenses, or court costs, in which the aggregate amount of the Government's concession on these claims does not exceed \$100,000, and in which the aggregate amount of the Government's concession in the case, exclusive of statutory interest, does not exceed \$250,000, provided that the action is not opposed by the Chief Counsel of the Internal Revenue Service and/or the Chief of the trial section from which this case originated, and that the proposed compromise, administrative settlement, or concession is not subject to reference to the Joint Committee on Taxation.

Date

Chief
Appellate Section