

EFFECTIVE DATE: May 28, 1991.

SUPPLEMENTARY INFORMATION:

Background

The procedural rules that are the subject of this correction are a revision and restatement of the Conference and Practice Requirements contained in the Statement of Procedural Rules (26 CFR part 601). The requirements contain the procedural rules for powers of attorney required for representation of taxpayers before the Internal Revenue Service.

Need for Correction

As published, the procedural rules contain errors which may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 601

Administrative practice and procedure, Aged, Alcohol and alcohol beverages, Arms and munitions, Cigars and cigarettes, Claims, Freedom of information, Petroleum, Reporting and recordkeeping requirements, Taxes.

PART 601—STATEMENT OF PROCEDURAL RULES

Accordingly, 26 CFR part 601 is corrected by making the following correcting amendments:

1. The authority citation for subpart E of part 601 continues to read as follows:

Authority: 68A Stat. 917; 26 U.S.C. 7805; 5 U.S.C. 301.

§601.502 [Amended]

2. The paragraphs under §601.502 are redesignated as follows:

Old paragraph	New paragraph
Undesignated first paragraph	(a).
(i)	(a)(1).
(ii)	(a)(2).
(a)	(b).
(b)	(c).

§§601.501 through 601.505 [Amended]

3. In the list below, for each section indicated in the left column, remove the language indicated in the middle column from wherever it appears in the section, and add the language indicated in the right column.

Section	Remove	Add
601.501(a)	601.502(b)	601.502(c).
601.501(b)(4)	601.502(b)	601.502(c).
601.502(a)(2)	601.502(a)	601.502(b).
601.502(a)(2)	601.502(b)	601.502(c).
601.502(c)(4)	601.502(a)	601.502(b).
601.503(b)(1)	601.502(b)	601.502(c).
601.504(b)(2)(i)	601.502(a)	601.502(b).
601.505(b)(2)(ii)	601.502(b)	601.502(c).
601.505(b)(2)(iii)	601.502(a)	601.502(b).

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Treasury Order 150-19

Date: May 28, 1992

Delegation—Issuance of Immunity Orders

1. By virtue of the authority vested in the Secretary of the Treasury by sections 7802 and 7803 of the Internal Revenue Code of 1986, and by 31 U.S.C. 321(b), there is hereby delegated to the Commissioner of Internal Revenue, the function under Title II of the Organized Crime Control Act of 1970 (18 U.S.C. 6001, et seq.; 84 Stat. 926), with the approval of the Attorney General, to make determinations and to issue the orders to compel the testimony under a grant of immunity of any individual who has been or may be called to testify or provide information at any proceeding before the Internal Revenue Service which such individual refuses to give or provide on the basis of the individual's privilege against self-incrimination.

2. The authority herein delegated to the Commissioner of Internal Revenue may be redelegated to the Deputy Commissioner, the Assistant Commissioner (Criminal Investigation) and the Chief Inspector.

3. This Order supersedes Treasury Order 150-19, "Delegation—Issuance of Immunity Orders," dated November 29, 1977.

Nicholas F. Brady,
Secretary of the Treasury.

(Filed by the Office of the Federal Register on June 3, 1992, 8:45 a.m., and published in the issue of the Federal Register for June 4, 1992, 57 F.R. 23611)