

(i) Cases involving liability under Section 6672 of the Internal revenue Code; and

(ii) Cases in which judgments in favor of the United States have been entered, in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$300,000;

(B) Approve administrative settlements of civil claims against the United States in all cases, other than cases involving liability under Section 6672 of the Internal Revenue Code, in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$200,000;

(C) Approve concessions (other than by compromise) of civil claims asserted by the United States in all cases, other than cases involving liability under Section 6672 of the Internal Revenue Code, in which the gross amount of the original claim does not exceed \$200,000;

(D) In civil cases involving liability under Section 6672 of the Internal Revenue Code, (i) accept offers in compromise in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$500,000; (ii) approve administrative settlements of claims against the United States in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$350,000; and (iii) approve concessions (other than by compromise) of claims asserted by the United States in which the gross amount of the original claim does not exceed \$350,000;

(E) Accept offers in compromise of judgments in favor of the United States in all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$500,000;

(F) Accept offers in compromise in injunction or declaratory judgment suits against the United States in which the principal amount of the related liability, if any, does not exceed \$300,000; and

(G) Accept offers in compromise in all other nonmonetary cases; provided that such action is not opposed by the agency or agencies involved, and provided further that the proposed compromise, administrative settlement, or concession is not subject to reference to the Joint Committee on Taxation.

Section 3. The Chiefs of the Civil Trial Sections and the Court of Federal Claims Section are authorized on a case-by-case basis to redelegate in writing to their respective Assistant Section Chiefs or Reviewers the authority delegated to them in Section 1 hereof to reject offers, and in Section 2 hereof,

(A) to accept offers in compromise in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$100,000;

(B) to approve administrative settlements of civil claims against the United States in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$100,000; and

(C) to approve concessions (other than by compromise) of civil claims asserted by the United States in which the gross amount of the original claim does not exceed \$100,000;

provided that such redelegation is not made to the attorney-of-record in the case. The redelegations pursuant to this section shall be by memorandum signed by the Section Chief, which shall be placed in the Department of Justice file for the applicable case.

Section 4. Subject to the conditions and limitations set forth in Section 8 hereof, the Chief of the Appellate Section is authorized to:

(A) Accept offers in compromise with reference to litigating hazards of the issues on appeal in all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$300,000;

(B) Accept offers in compromise in declaratory judgment suits against the United States in which the principal amount of the related liability, if any, does not exceed \$300,000; and

(C) Accept offers in compromise in all other nonmonetary cases which do not involve issues concerning collectibility; provided that (i) such acceptance is not opposed by the agency or agencies involved or the chief of the section in which the case originated, and (ii) the proposed compromise is not subject to reference to the Joint Committee on Taxation.

Section 5. Subject to the conditions and limitations set forth in Section 8 hereof, the Chief of the Office of Review is authorized to:

(A) Accept offers in compromise of claims against the United States in all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$1,500,000;

(B) Accept offers in compromise of claims on behalf of the United States in all civil cases in which the difference between the gross amount of the original claim and the proposed settlement does not exceed \$1,500,000 or 15 percent of the original claim, whichever is greater;

(C) Approve administrative settlements of civil claims against the United States in all cases in which the amount of the Government's concession,

exclusive of statutory interest, does not exceed \$1,000,000;

(D) Approve concessions (other than by compromise) of civil claims asserted by the United States in all cases in which the gross amount of the original claim does not exceed \$1,000,000;

(E) Accept offers in compromise in all nonmonetary cases; and

(F) Reject offers in compromise or disapprove administrative settlements or concessions, regardless of amount, provided that such action is not opposed by the agency or agencies involved or the chief of the section to which the case is assigned, and provided further that the proposed compromise, administrative settlement, or concession is not subject to reference to the Joint Committee on Taxation.

Section 6. Subject to the conditions and limitations set forth in Section 8 hereof, each of the Deputy Assistant Attorneys General is authorized to:

(A) Accept offers in compromise of claims against the United States in all civil cases in which the amount of the Government's concession, exclusive of statutory interest, does not exceed \$2,000,000;

(B) Accept offers in compromise of claims on behalf of the United States in all civil cases in which the difference between the gross amount of the original claim and the proposed settlement does not exceed \$2,000,000 or 15 percent of the original claim, whichever is greater;

(C) Approve administrative settlements of civil claims against the United States in all cases in which the amount of the Government's concession does not exceed \$1,500,000, exclusive of statutory interest;

(D) Approve concessions (other than by compromise) of civil claims asserted by the United States in all cases in which the gross amount of the original claim does not exceed \$1,500,000;

(E) Accept offers in compromise in all nonmonetary cases; and

(F) Reject offers in compromise or disapprove administrative settlements or concessions, regardless of amount, provided that such action is not opposed by the agency or agencies involved and the proposed compromise, administrative settlement, or concession is not subject to reference to the Joint Committee on Taxation.

Section 7. Subject to the conditions and limitations set forth in Section 8 hereof, United States Attorneys are authorized to:

(A) Reject offers in compromise of judgments in favor of the United States, regardless of amount;

(B) Accept offers in compromise of judgments in favor of the United States