

EX. B-1

SAMPLE FORM OF MEMORANDUM OF  
DELEGATION OF SETTLEMENT AUTHORITY  
TO ASSISTANT CHIEF OR REVIEWER

D.J. 5-  
CMN

Re: \_\_\_\_\_

To: \_\_\_\_\_

You are hereby authorized in the above-entitled 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 \$100,000; 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 \$100,000; 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 \$100,000, provided that the action is not opposed by 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

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