

Delegation Order SBSE 8-3-1 (formerly SBSE DO 4.9, rev. 3)

Effective Date: 06-08-2020

- 1) Closing Agreements Concerning Internal Revenue Tax Liability
- 2) **Authority:** To enter into and approve a written agreement with any person relating to the internal revenue tax liability of such person (or of the person or estate for whom he or she acts), for a taxable period or periods ended prior to the date of the agreement and related specific items affecting other taxable periods, but excluding cases docketed in United States Tax Court.
- 3) **Delegated to:**
 - Managers in Technical Services
 - Group managers or section chiefs in Planning and Special Programs (PSP) delegated authority with respect to agreements concerning the administrative disposition of certain tax shelter cases
- 4) **Redelegation:** This authority may not be redelegated.
- 5) **Sources of Authority:** Servicewide Delegation Order 8-3.
- 6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes SBSE Delegation Order 4.9, rev. 2.
- 7) **Signed:** Eric C. Hylton, Commissioner Small Business/Self-Employed Division.