

Delegation Order Number 25-4 (Rev. 1)

Effective: May 5, 2015

- (1) **Authority to Grant Extensions of Time to File Income and Estate Tax Returns**
- (2) **Authority:** To grant extensions of time to file Income Tax Returns.
- (3) **Delegated to:**
 - SB/SE Area Directors;
 - Directors, Customer Service Centers;
 - Campus Compliance Services Directors, Campus Compliance Operations;
 - Directors, Submission Processing Field;
 - SB/SE Technical Support Manager in SB/SE Areas;
 - Full working level Tax Examiners in Service Centers and/or Submission Processing Field and/or Customer Service Centers;
 - Directors, Accounts Management Field;
 - Directors, Compliance Services Field and the Austin Compliance Center.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To grant extensions of time to file Estate Tax Returns.
- (6) **Delegated to:**
 - SB/SE Chief of Estate and Gift Tax;
 - Director, Campus Compliance Operations, Cincinnati;
 - SB/SE Director Advisory & Insolvency;
 - Collection Advisory Estate Tax Lien Group Manager.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Sources of Authority:** 26 CFR 1.6081-1, 26 CFR 20.6081-1 and 26 CFR 301.7701-9
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This supersedes Delegation Order 25-4.
- (10) **Signed:** John M. Dalrymple, Deputy Commissioner for Services and Enforcement