

Delegation Order 4-29 (Rev. 1)

Effective Date: April 24, 2014

(1) Pre-Filing Agreements for Large Business and International Taxpayers

(2) Authority: To enter into and approve pre-filing agreements described in Revenue Procedure 2005-12 and any successor Revenue Procedure.

(3) Delegated to: Directors (Large Business and International); Directors, Field Operations (Large Business and International).

In the case of an issue under the jurisdiction of Small Business/Self-Employed Specialty Tax, the SB/SE Director of Specialty Tax.

(4) Redelegation: This authority may not be redelegated.

(5) Sources of Authority: 26 C.F.R. 301.7121-1(a) and 26 C.F.R. 301.7701-9.

(6) To the extent that any action previously exercised consistent with this Order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 4-29, effective January 25, 2005.

(7) Signed: John M. Dalrymple, Deputy Commissioner, Services and Enforcement