

## **Delegation Order 5-2 (Rev. 2)**

**Effective Date: October 21, 2013**

### **(1) Prepare or Execute Returns**

(2) **Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.

(3) **Delegated to:** Internal Revenue Agents; Tax Compliance Officers; Tax Auditors; GS-09 Revenue Officers and Revenue Officer Examiners; Compliance Services Collection Operations Managers; Campus Automated Substitute for Return Operations Managers; Campus Examination Operation Managers; GS-09 Campus Examination Revenue Agents; GS-09 Campus Examination Tax Compliance Officers; Campus Examination Managers; GS-09 Individual Tax Advisory Specialists; GS-11 Bankruptcy Advisors; GS-09 Bankruptcy Specialists; Indian Tribal Government Specialists; Federal State and Local Government Specialists; Tax Exempt Bonds Specialists; Collection Centralized Case Processing Managers; Senior Employment Tax Specialists; Employment Tax: Tax Examining Technicians; Estate Tax Examiners and Estate Gift Tax Managers.

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

(5) **Sources of Authority:** IRC § 6020(b); 26 CFR § 301.6020-1(b); and 26 CFR § 301.7701-9.

(6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is affirmed and ratified. This order supersedes Delegation Order No. 5-2 (Rev. 1).

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