

Delegation Order 3-2 (Rev. 2)

Effective Date: August 22, 2014

(1) Authority To Grant Extensions and Waivers

(2) **Authority:** To grant extensions of time to file Form W-2 series, Form W-2G, Form 1042-S, Form 1094 series, Form 1095 series, Form 1097, Form 1098 series, Form 1099 series, Form 3921, Form 3922, Form 5498 series, and Form 8027; to grant waivers of reporting requirements for these information returns; and to grant extensions of time to furnish statements to recipients (recipient copies of these information returns). These authorities may be exercised only in accordance with applicable procedures.

(3) **Delegated to:** Tax Examining Assistor, Electronic Products and Services Support.

(4) **Redelegation:** These authorities may not be redelegated.

(5) **Sources of Authority:** (all 26 C.F.R.): 1.6050S-1(c)(2); 1.6050S-3(d)(2); 1.6039-2(c)(2); 1.6055-1(g)(4); 301.6056-1(g)(1); and 1.6081-8.

(6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 221 (Rev. 3).

(7) **Approved:** John Dalrymple, Deputy Commissioner, Services and Enforcement