

Delegation Order Number 4-16 (Rev. 2)

Effective Date: September 18, 2014

Issuance of Transfer Certificates in Certain Estate Tax Cases

- 1) **Authority:** To issue transfer certificates in certain estate tax cases.
- 2) **Delegated to:** Specialty Programs Estate and Gift Tax Group Managers; Collection Advisory Group Managers with the responsibility for estate and gift tax issues; and the Director, Campus Compliance Operations, Cincinnati.
- 3) **Redelegation:** This authority may not be redelegated.
- 4) **Sources of Authority:** 26 CFR 301.7701-9 and CFR 20.6325-1(c).
- 5) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 4-16 (Rev. 1).
- 6) **Approved:** John Dalrymple, Deputy Commissioner for Services and Enforcement