

Delegation Order 4-33 (Rev. 1)

Effective Date: July 17, 2014

- (1) Authority to Sign Form 870-IS, Waiver of Collection Restrictions in Innocent Spouse Cases**
- (2) Authority:** The authority to sign Form 870-IS, Waiver of Collection Restrictions in Innocent Spouse Cases on behalf of the Commissioner for claims filed under section 6015 of the Internal Revenue Code.
- (3) Delegated to:** W&I Cincinnati Centralized Innocent Spouse Team Managers; SB/SE Examination Technical Services Group Managers; Appeals Team Managers.
- (4) Redlegation:** This authority may not be redelegated.
- (5) Source(s) of Authority:** IRC 6015; Treas. Reg. Sections 1.6015-1 through 1.6015-9, and Treasury Order No. 150-10.
- (6)** To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) Approved:** John Dalrymple, Deputy Commissioner, Services and Enforcement