

**Delegation Order Number 4-21 (Rev.1)**

**Effective Date: November 18, 2013**

**Title: Jeopardy and Termination Assessments**

- ( 1)     **Authority:** To approve jeopardy and termination assessments.
- (2)     **Delegated to:** SB/SE Area Directors; SB/SE Specialty Tax Chiefs; LB&I Directors, Field Operations; W&I Director of Compliance; TE/GE Directors Employee Plans, Exempt Organizations, and Government Entities; Criminal Investigation Directors, Field Operations.
- (3)     **Redelegation:** This authority may not be redelegated.
- (4)     **Sources of Authority:** IRC 6201, 6851, 6861, and 6862; 26 CFR 301.6201-1, 26 CFR 1.6851-1, 26 CFR 301.6852.1, 26 CFR 301.6861-1, 26 CFR 301.6862-1, and 26 CFR 301.7701-9; Treasury Order 150-10.
- (5)     To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Delegation Order No. 4-21.
- (6)     **Signed:** John M. Dalrymple, Deputy Commissioner for Services and Enforcement