

Delegation Order Number 4-26 (Rev.1)

Effective Date: March 4, 2013

- (1) **Authority to Issue and Execute Notices of Determination of Worker Classification Under IRC Section 7436**
- (2) **Authority:** To sign and send to the taxpayer by mail, including by registered or certified mail, any Notice of Determination of Worker Classification under IRC Section 7436.
- (3) **Delegated to:** Team Managers (Appeals) and Team Case Leaders (Appeals) as to their respective cases; Territory Managers (Large Business and International); Field Collection Area Directors (Small Business/Self-Employed); Department Managers, Campus Compliance Services (Small Business/Self-Employed); Examination Field Territory Managers (Small Business/Self-Employed); Revenue Agent Reviewers GS-12, Examination Technical Services (Small Business/Self-Employed); Tax Compliance Officer Reviewers GS-09, Technical Services (Small Business/Self-Employed); Area Managers and Reviewers GS-12 (Tax Exempt & Government Entities); Government Entities Compliance Program Managers and Compliance Program Reviewers GS-12 (Tax Exempt & Government Entities); Government Entities Field Operations Managers (Tax Exempt & Government Entities); Government Entities Group Managers (Tax Exempt & Government Entities); Director, Accounts Management (Wage & Investment); Director, Field Compliance Services (Wage & Investment); Director, Submission Processing (Wage & Investment); Territory Managers (Wage & Investment); and Director, Return, Integrity and Correspondence Services (Wage & Investment).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** IRC § 7436; Treasury Order 150-10.
- (6) 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. 4-26.
- (7) **Signed:** Steven T. Miller, Acting Commissioner Internal Revenue