

Delegation Order 4-45

Effective Date: June 6, 2008

- (1) **Consolidated Group Matters**
- (2) **Authority:** To designate a substitute agent for a consolidated group under certain circumstances as provided in Treasury Regulation § 1.1502-77.
- (3) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; Team Managers (Large and Mid-Size Business) as to their respective cases; and Group Managers (Small Business/Self-Employed and Tax Exempt and Government Entities) as to their respective cases.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order No. 150-10, I.R.C. § 7701(a), Treasury Regulation § 301.7701-9(c), I.R.C. § 1502, Treasury Regulation § 1.1502-77.
- (6) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (7) **Signed:** Linda E. Stiff, Deputy Commissioner for Services and Enforcement