

Delegation Order SBSE-4-2-1 (formerly SBSE DO 4.3, Rev. 2)

Effective Date: 04-17-2018

(1) Extension of Time for Filing Statement of Grounds for Earnings and Profits Accumulation

(2) **Authority:** To grant taxpayers an extension of time not to exceed 30 additional days for the purpose of filing the statement of grounds called for in registered or certified mail notification under Regulation 1.534-2.

(3) **Delegated to:**

- Revenue Agent Reviewers Grade GS-13 in Technical Services

(4) **Redelegation:** This authority may not be redelegated.

(5) **Source of Authority:** Servicewide Delegation Order 4-2.

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This supersedes SBSE Delegation Order 4.3, Rev. 1.

(7) Signed: Mary Beth Murphy, Commissioner Small Business/Self-Employed Division.