

**Delegation Order SBSE-4-5-1 (formerly SBSE DO 4.5, rev 2)**

**Effective Date: 04-17-2018**

(1) Agreements Treated as Determinations under IRC section 1313(a)(4)

(2) **Authority:** To enter into agreements treated as determinations under IRC Section 1313(a)(4).

(3) **Delegated to:**

- Revenue Agent Reviewers in Technical Services
- Tax Auditor and Tax Compliance Officer Reviewers in Technical Services for Office Examination cases

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

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

(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 4.5, Rev. 1.

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