

**Delegation Order SBSE-1-23-50 (formerly SBSE-4.60, Rev. 1)**

**Effective Date: 04-24-2018**

(1) Functions Related to Potential Preparer, Promoter and Tax Shelter Cases

(2) **Authority:** To authorize investigations of preparers, promoters and tax shelter cases, and to perform, or to direct others under his or her supervision and control to perform, the following activities:

- conducting initial research and classification of potential preparer, promoter and abusive tax scheme cases;
- requesting Compliance Data Environment (CDE) or other related research;
- building preparer, promoter investigation and client cases; and
- forwarding such cases to Planning and Special Programs (PSP)

(3) **Delegated to:**

- Program Manager, SB/SE Examination Lead Development Center

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

(5) **Source of Authority:** Servicewide [Delegation Order 1-23](#).

(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 4.60.

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