

## **Delegation Order 4-14 (Rev.1)**

**Effective Date: April 15, 2014**

### **Authority to Discharge an Executor from Personal Liability for Certain Income, Estate and Gift Taxes and to Issue Estate Tax Closing Letters**

- (1) Authority:** To discharge an executor from personal liability for any deficiency for estate tax, and from personal liability for the decedent's income and gift taxes, when requested.
- (2) Delegated to:** SB/SE Area Directors; SB/SE Specialty Tax Chiefs; Directors, Customer Service Center, Directors, Accounts Management Field and Directors, Compliance Services Field; Directors, Submission Processing Center, Director, Campus Compliance Operations, Cincinnati; LB&I Director, International Business Compliance, LB&I Director, International Individual Compliance, LB&I Industry Directors and Director, Global High Wealth; Area Directors, Service Center Directors and the Director, Austin Compliance Center.
- (3) Redelelegation:** This authority may not be redelegated.
- (4) Authority:** Authority to issue Estate Tax Closing Letters.
- (5) Delegated to:** SB/SE Chief Estate and Gift Tax; and Director, Campus Compliance Operations, Cincinnati.
- (6) Redelelegation:** This authority may not be redelegated.
- (7) Sources of Authority:** 26 CFR 301.7701-9, 26 CFR 301.6905-1 and 26 CFR 20.2204
- (8)** To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-14.
- (9) Signed:** John M. Dalrymple, Deputy Commissioner for Services and Enforcement