

Delegation Order Number 4-4 (Rev 1)

Effective Date: October 27, 2015

- 1) **Extension of Time to File Returns and Pay Certain Excise Taxes under Chapter 33**
- 2) **Authority:** To grant extensions of time to file returns and pay taxes related to communication services under IRC 4251, and transportation of persons and property under IRC 4261 and 4271, and to make monthly deposits in payment of such taxes.
- 3) **Delegated to:** Chief, Excise Tax Program
- 4) **Redelegation:** This authority may not be redelegated.
- 5) **Sources of Authority:** IRC Sections 6081(a) and 6161(a), and Treasury Decision 6025 approved July 3, 1953.
- 6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 4-4.
- 7) **Signed:** John M. Dalrymple, Deputy Commissioner for Services and Enforcement