

Delegation Order 4-50 (Rev. 1)

Effective Date: November 19, 2015

(1) Voluntary Classification Settlement Program (VCSP) Applications

(2) Authority: To accept Voluntary Classification Settlement Program (VCSP) Applications, verify eligibility and execute related closing agreements.

(3) Delegated to: Small Business/Self-Employed Specialty Examination, Centralized Employment Tax Operations Supervisory Tax Examining Technicians.

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

(5) Sources of Authority: 26 USC 7121; 26 CFR 301.7121-1; 26 CFR 301.7701-9; 26 CFR 601.202 and Treasury Order 150-10.

(6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order 4-50.

(7) Signed: John M. Dalrymple, Deputy Commissioner for Services and Enforcement