

## **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