

## **Delegation Order SBSE DO 1-23-47**

**Effective Date: 12-14-2017**

- (1) Approval or Denial / Revocation of Secure Airport Terminal (SAT) Designations
- (2) **Authority:** To approve SAT designation requests.
- (3) **Delegated to:** Field Group Manager, Excise Tax Examination
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** Authority to deny a SAT designation request or to revoke an existing SAT designation. Denial or revocation based on the following considerations:
  - SAT request/designee does not meet the designation criteria,
  - Requester or designee has not responded to a request for additional information relating to its request or existing designation,
  - Existing designee has used its SAT designation to evade, or attempt to evade, the payment of any tax imposed by § 4041(c)(1) or 4081; or to postpone, or in any manner to interfere with the collection of any such tax; or to make a fraudulent claim for a credit or payment; or has aided or abetted another person in evading, or attempting to evade, payment of any tax imposed by § 4041(c)(1) or 4081; or in making a fraudulent claim for a credit or payment; or has, at any time, failed to comply with the terms and conditions of SAT designation as outlined in Notice 2016-15.
- (6) **Delegated to:** Field Group Manager, Excise Tax Examination
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To deny a SAT designation request or to revoke an existing SAT designation.
  - Uncontested denial or revocations are those where the requester or designee agrees with an IRS designation determination. The authority to approve the denial or revocation letter.
- (9) **Delegated to:** Field Group Manager, Excise Tax Examination
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To deny a SAT designation request or to revoke an existing SAT designation.
  - Contested denials or revocations are those where the requester or designee disagrees with an IRS SAT designation determination. The authority to approve the denial or revocation letter.
- (12) **Delegated to:** Chief, Excise Tax Examination

- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Source of Authority:** Service wide Delegation Order 1-23
- SAT Designation Determinations: Notice 2016-15 and CFR 48.4101-1(c)(1)(vi) of the Manufacturers and Retailers Excise Tax regulations. IRC 4081(a)(3)(B) and (C).
- (15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (16) Signed: Mary Beth Murphy, Commissioner Small Business/Self-Employed Division.