

## Delegation Order 3-1 (Formerly DO-40, Rev. 6)

**Effective: 02/04/2011**

(1) **Credits and Refunds**

(2) **Authority:** After compliance with all requirements of existing procedures for review, to make credits or refunds, within the applicable period of limitations, of overpayments in any amount, of any internal revenue tax, additional amount, including those cases requiring a report to the Joint Committee on Taxation.

(3) **Delegated to:** Appeals Area Directors; Directors, Accounts Management Field; Directors, Compliance Services Field; Directors, Submission Processing Field; W&I, SBSE, and LMSB Directors or equivalent; TEGE Directors; Appeals Team Managers and Appeals Team Case Leaders as to their respective cases; National Taxpayer Advocate; Local Taxpayer Advocates and authorized certifying officers in computing and service center campuses.

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

(5) **Sources of Authority:** 26 CFR 301.6402-1; Treasury Order 150-10.

(6) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 40 (Rev. 6).

(7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement