

Revocation of Servicewide Delegation Order 4-31 (formerly DO-240, Rev. 1)

Effective Date: March 20, 2012

- (1) **Prudhoe Bay Facilities Future Dismantling Costs**
- (2) Servicewide coordination is not relevant as deduction for estimated future dismantling costs is no longer being claimed by taxpayers. Further, the Delegation Order 4-31 was made obsolete for deductions after July 18, 1984, the date of enactment of the Deficit Reduction Act of 1984, which added Section 461(h) to the Internal Revenue Code. Therefore, the Delegation Order 4-31 is revoked.
- (3) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement