

Delegation Order 4-37 (Rev. 1)

Effective Date: January 30, 2012

- (1) **Recordkeeping Requirement**
- (2) **Authority:** To require any person, by notice served upon them, to keep records reflecting whether or not the person is liable for tax.
- (3) **Delegated to:** Team Managers (Large Business & International); Examination Group Managers (Small Business/Self-Employed); Technical Services Group Managers (Small Business/Self-Employed); Specialty Programs Group Managers (Small Business/Self-Employed); Campus Compliance Services Managers (Small Business/Self-Employed); Group Managers (Tax Exempt & Government Entities); and Examination Reporting Compliance Managers (Wage & Investment).
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** 26 IRC § 6001; 26 CFR § 1.6001-1(d); 26 CFR § 53.6001-1(b); 26 CFR § 55.6001-1(b); 26 CFR § 156.6001-1(b).
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 4-37.
- (7) Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement