

Delegation Order 7-10 (Rev.1)

Effective: February 14, 2019

(1) Extension of Amortization Period of Plans

(2) Authority: To determine that the period of years required to amortize any unfunded liability of a plan may be extended in accordance with:

- IRC § 431(d) for plan years beginning after December 31, 2007;
- § 304(d) of ERISA for plan years beginning after December 31, 2007.

(3) Delegated to: Manager, Employee Plans Technical, and Manager, Employee Plans Determinations Quality Assurance.

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

(5) Sources of Authority: Treasury Order 150-10; Reorganization Plan No. 4 of 1978.

(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 7-10, dated August 1, 2010.

(7) Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement