

Delegation Order 7- 4 (Rev. 1)

Effective: October 12, 2018

- (1) **Authority to Extend the Correction Period and the Allowable Distribution Period Relating to Private Foundation Matters**
- (2) **Authority:** To extend the correction period for acts of self-dealing under IRC 4941, failures to distribute income under IRC 4942, excess business holdings under IRC 4943, investments which jeopardize charitable purpose under IRC 4944 and taxable expenditures under IRC 4945; and to extend the allowable distribution period for failures to distribute income under IRC 4942.
- (3) **Delegated to:** Director, EO Examinations; Director EO Rulings and Agreements; EO Area Managers; TEGE Division Counsel; Directors, Appeals Operating Units (Office of Appeals).
- (4) **Redelegation:** This authority may be redelegated to, but not lower than, Exempt Organizations Group Managers; TEGE Division Counsel Area Counsels; Appeals Team Managers and Appeals Team Case Leaders.
- (5) **Sources of Authority:** Treasury Order 150-10; 26 CFR 53.4941(e)-1(d); 26 CFR 53.4941(f)-1; 26 CFR 53.4942(a)-1(c); 26 CFR 53.4943-9(b)(2); 26 CFR 53.4943-11(b); 26 CFR 53.4944-5; and 26 CFR 53.4945-1(e).
- (6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 7-4, dated September 8, 1997.
- (7) **Signed:** Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement