

Delegation Order Number 1-23-5 (formerly SBSE DO 4.54, Rev. 3)

Effective Date: 03-25-2019

- (1) **Determination Letters relating to Income, Estate & Gift, Excise, and Employment Taxes**
- (2) **Authority:** To sign determination letters relating to income, estate & gift, excise, and employment taxes as described in the First Revenue Procedures of each calendar year.
- (3) **Delegated to:**
 - Technical Services Examination Group Managers (Income Tax)
 - Program Manager, Estate & Gift Tax Policy (Estate & Gift Tax)
 - Program Manager, Excise Tax Policy and Fuel Tax Policy (Excise Tax)
 - Program Manager, Employment Tax Policy (Employment Tax)
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Source of Authority:** Servicewide Delegation Order 1-23.
- (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 SBSE Delegation Order 4.54 (Rev. 2).
- (7) **Signed:** Mary Beth Murphy, Commissioner Small Business/Self-Employed Division.