

Delegation Order SBSE DO 1-23-7 (formerly SBSE DO 4.36, Rev. 3)

Effective Date: 05-21-2018

- (1) **Approval, Denial, Suspension or Revocation of Form 637, *Application for Registration (for Certain Excise Tax Activities)*.**
- (2) **Authority:** To approve applications for Form 637, Application for Registration (for Certain Excise Tax Activities), and to approve continuing existing registrations.
- (3) **Delegated to:**
 - Field Group Managers, Excise Tax Examination
 - Group Manager, 637 Registration Group
 - Lead Technicians, 637 Registration Group

Note: The authority delegated to Lead Technicians is to the extent the Form 637 application or existing registration is a designated 637 Registration Group case.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To deny a 637 application or to suspend or revoke an existing 637 registration. The authority to approve the denial or suspension or revocation letter if:
 - An applicant or registrant does not meet all the applicable registration tests,
 - An applicant or registrant has not responded within 30 days to a request for additional information relating to its application or existing registration, or
 - An existing registrant has used its registration to evade, or attempt to evade, the payment of any tax imposed by § 4041(a)(1) or 4081; or to postpone, or in any manner to interfere with the collection of any such tax; or to make a fraudulent claim for a credit or payment; or has aided or abetted another person in evading, or attempting to evade, payment of any tax imposed by § 4041(a)(1) or 4081; or in making a fraudulent claim for a credit or payment; or has, at any time, failed to comply with the terms and conditions of registration.
- (6) **Delegated to:**
 - Field Group Managers, Excise Tax Examination
 - Group Manager, 637 Registration Group
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To deny a 637 application or to suspend or revoke an existing 637 registration. Uncontested denials, suspensions, or revocations. These are denials, suspensions, or revocations where the applicant or existing registrant does not object to our determination. The authority to approve the denial, suspension, or revocation letter.

- (9) **Delegated to:**
- Field Group Managers, Excise Tax Examination
 - Group Manager, 637 Registration Group
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To deny a 637 application or to suspend or revoke an existing 637 registration. Contested denials, suspensions, or revocations. These are denials, suspensions, or revocations where the applicant or existing registrant objects to our determination in writing. In these instances, the authority to approve the denial, suspension, or revocation.
- (12) **Delegated to:**
- Chief, Estate & Gift and Excise Tax Exam
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Source of Authority:** Servicewide [Delegation Order 1-23](#).
- Form 637 Registration: IRC sections 4101, 4222 and 4682; Treas. Regs. 48.4101-1.
- (15) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This supersedes SBSE Delegation Order 4.36 (Rev. 2).
- (16) Signed: Mary Beth Murphy, Commissioner Small Business/Self-Employed Division