

**Delegation Order SBSE 1-23-55 (formerly SBSE 4.55, Rev. 1)**

**Effective Date: 10-15-2020**

1. Authority to Sign Thirty Day Letters.
2. **Authority:** To sign and send to the taxpayer preliminary or 30-day letters with respect to matters under their jurisdiction.
3. **Delegated to:**
  - Managers of Revenue Agents, Tax Auditors, or Tax Compliance Officers
  - Managers of Tax Examiners in Specialty Examination
  - Managers of Estate and Gift Tax
  - Revenue Agent Reviewers in Technical Services
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 4.55.
7. **Signed:** Eric C. Hylton, Commissioner Small Business/Self-Employed Division.