

Delegation Order SBSE-1-23-15 (formerly SBSE DO 4.41, rev. 3)

Effective Date: 11-19-2020

1. Error Tolerance Levels

2. Authority: To accept and process cases with errors if the correction would be unfavorable to the taxpayer (more tax due or less refund). Joint Committee and Employee Audit cases are excluded from this authority.

3. Delegated as follows:

Errors less than \$500 per tax year	Reviewers in Technical Services; Team Managers in Centralized Case Processing (CCP), each based on the facts and circumstances of the case.
Errors less than \$5,000 per tax year	Managers in Technical Services; Managers in Field Examination; Managers in Specialty Examination; Field Office Resource Team (FORT) Managers and Department Level Managers in CCP, each based on the facts and circumstances of the case.
Errors less than \$10,000 per tax year	Territory Managers in Technical Services; Territory Managers in Field Examination; Territory Managers in Specialty Examination; Operations Managers in CCP, each based on the facts and circumstances of the case.
Errors more than \$10,000 per tax year	Directors in Field Examination; Director, Specialty Examination; Directors in Campus Examination, each based on the facts and circumstances of the case.

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 supersedes SBSE Delegation Order 4.41 (Rev.2).

7. Signed: Eric C. Hylton, Commissioner Small Business/Self-Employed Division.