

Delegation Order SBSE-1-23-59 (formerly SBSE DO 1-23-91, Rev. 1)

Effective Date: 11-18-2020

1) Uncollected Tax Report Acknowledgment Signature Authority

2) Authority: To sign an acknowledgement to an "Uncollected Tax Report" submitted by persons receiving payment for facilities and service under which a tax is imposed under Chapter 33, of Subtitle D, Miscellaneous excise taxes, as required by Internal Revenue section 49.4291-1.

- Payments that do not exceed \$10,000

3) Delegated to: Chief, Estate and Gift / Excise Exam

4) Redelegation: This authority may not be redelegated.

5) Authority: To sign an acknowledgement to an "Uncollected Tax Report" submitted by persons receiving payment for facilities and service under which a tax is imposed under Chapter 33, of Subtitle D, Miscellaneous excise taxes, as required by Internal Revenue section 49.4291-1.

- Payments that exceed \$10,000

6) Delegated to: Director, Specialty Tax

7) Redelegation: This authority may not be redelegated.

8) Sources of Authority: Servicewide Delegation Order 1-23.

9) 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 SBSE-1-23-91.

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