

Delegation Order SBSE-1-23-57 (formerly SBSE-4.64, Rev. 1)

Effective Date: 06-26-2019

(1) Determination of Reasonable Cause for Failure to File Dual Consolidated Loss Documents.

(2) **Authority:** To determine whether a taxpayer's failure to timely file an election, agreement, statement, rebuttal, computation, or other information pursuant to IRC section 1503(d) and 26 CFR 1.1503(d)-1 et seq. was due to reasonable cause and not willful neglect.

(3) **Delegated to:**

- Managers of Revenue Agents
- Managers in Technical Services
- Managers in Planning and Special Programs (PSP)

(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 4.64.

(7) Signed: Mary Beth Murphy, Commissioner Small Business/Self-Employed Division.