

Delegation Order 4-45 (Rev. 1)

Effective Date: April 11, 2018

(1) Consolidated Group Matters

- (2) **Authority:** To perform the functions of the Commissioner with respect to matters related to the agent for a consolidated group as provided in Treasury Regulations §§ 1.1502-77, 1.1502-77A and 1.1502-77B, Rev. Proc. 2002-43 and Rev. Proc. 2015-26.
- (3) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; Team Managers (Large Business and International) as to their respective cases; and Group Managers (Small Business/Self-Employed and Tax Exempt and Government Entities) as to their respective cases.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** Treasury Order No. 150-10, IRC §§ 1502 and 7701(a); Treasury Regulations §§ 301.7701-9(c), 1.1502-77, 1.1502-77A and 1.1502-77B.
- (6) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-45 (New) dated June 6, 2008.
- (7) **Signed:** Kirsten B. Wielobob, Deputy Commissioner, Services and Enforcement