Delegation Order 4-46 (Rev. 1)

Effective: January 5, 2017

(1) **Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit and Qualifying Advanced Energy Project Credit Programs**

(2) **Authority:** To administer the following three programs:

- The qualifying advanced coal project program under § 48A of the Internal Revenue Code established under Notice 2006-24, Notice 2007-52, Notice 2008-26, Notice 2008-96, Notice 2009-24, Notice 2011-24, Notice 2012-51, Notice 2015-14, or any successor notices;
- The qualifying gasification project program under § 48B of the Internal Revenue Code established under Notice 2006-25, Notice 2007-53, Notice 2008-97, Notice 2009-23, Notice 2014-81 or any successor notices; and
- The qualifying advanced energy project program under § 48C of the Internal Revenue Code established under Notice 2009-72, Notice 2013-12 or any successor notice.

(3) **Delegated to:** Director, Central Compliance Practice Area (Large Business & International).

(4) **Redelegation:** This authority may not be redelegated.

(5) **Sources of Authority:** IRC 48A(d), IRC 48B(d), and IRC 48C(d); Treasury Order 150-10.

(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. 4-46 (New) dated January 7, 2010.

(7) **Signed:** John M. Dalrymple, Deputy Commissioner, Services and Enforcement