

Delegation Order 4-49 (Rev. 1)

Effective Date: January 9, 2017

- (1) **Notice of the Existence of a Conflicting Claim to the Investment Tax Credit for a Film or Tape**
- (2) **Authority:** To issue a notice of the existence of a conflicting claim to the investment tax credit for a film or tape being asserted by another person.
- (3) **Delegated to:** Director, Western Compliance Practice Area, Large Business and International Division
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 7.48-2(b)(3), Temp. Treas. Reg. Sections 7.48-2(b)(3) and 7.48-2(c)(2), Treasury Order 150-10
- (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 Delegation Order 4-49 (formerly Delegation Order No. 200 (Rev. 1)), dated April 16, 1997.
- (7) **Signed:** John M. Dalrymple, Deputy Commissioner, Services and Enforcement