Delegation Order 4-6 (Rev. 1)

Effective Date: July 24, 2017

1) **Taxable Fuel Bond**

2) **Authority:** To make the final determination as to the amount of bond required to be given by an applicant or existing registrant, to satisfy certain registration requirements under section 4101 with respect to the tax imposed by section 4041(a)(1) or 4081, that ensures the timely collection of such taxes.

3) **Delegated to:** Excise Tax Examination Territory Managers, Small Business/Self-Employed (SB/SE).

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

5) **Authority:** To require the posting of a bond to satisfy certain registration requirements under section 4101 for Form 637, Application for Registration (*for Certain Excise Tax Activities*), registration and to set the value of such bond.

6) **Delegated to:** Excise Tax Examination Field Group Managers and Excise Tax Examination 637 Registration Program Group Manager, Small Business/Self-Employed (SB/SE).

7) **Redelegation**: This authority may not be redelegated.

8) **Sources of Authority:** 26 U.S.C. § 4101 and 26 CFR § 48.4101-1

9) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-6.

10) **Signed:** Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement