

QUESTION: Who can sign FBAR Statute Extension as Commissioner's Delegate?

ANSWER: Your Group Manger per Delegation Order 25-13.

Delegation Order 25-13 (Formerly DO 4-35, Rev. 1)

Effective: April 11, 2012

(1) Enforcement of Report of Foreign Bank and Financial Accounts (FBAR) Requirements

(35) Authority: To sign agreements extending the period of limitations on assessment or collection of civil FBAR penalties.

(36) Delegated to:

- (a) SB/SE Compliance Field personnel** - Collection, **Examination and Specialty Programs Field Group Managers**; Technical Services and Planning and Special Programs (PSP) Group Managers; GS-11 Revenue Agents or GS-11 Tax Compliance Officers in Technical Services and PSP functions.