**[YOUR LETTERHEAD]**

**[Current Date]**, 20\_\_\_\_\_\_

MEMORANDUM

TO: **[Delegate]**

FROM: **[Delegating Officer]**

SUBJECT: Delegation of Authority to Execute Necessary IRS Forms

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Pursuant to the authority granted in Rule 10501, Section 2.4, of the Regents' Rules and Regulations, I appoint you as my delegate to execute certain IRS forms, including \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. This authority extends only to necessary IRS forms not relating to gifts.

Please ensure that you comply with the Regents' Rules relevant to this delegation of authority.

Pursuant to Rule 10501, Section 1.4 of the Regents’ Rules, you must maintain necessary and proper records related to all documents executed and delivered pursuant to this delegated authority. *Please ensure that a copy of each document signed under authority of this delegation* is retained in an appropriate location.

In addition, you must maintain sufficient accounting systems and procedures to assure that documents (including amendments and renewals) are presented to the Board for approval if required by the Regents’ Rules.

*You are not authorized to further delegate the authority granted to you pursuant to this memorandum.*

***[Optional Language:*** This memorandum supersedes the prior delegation of authority from \_\_\_\_\_\_\_\_\_\_ **[insert primary delegate]** to \_\_\_\_\_\_\_\_\_\_ **[insert secondary delegate]** dated \_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_ **[insert date of superseded delegation memo]** relating to authority to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **[insert title of superseded delegation memo]**.**]**

cc: David Lein

 Marcella Trant