

Delegation Order 1-1, Rev. 3

Effective: September 2, 2014

- 1) Order of Succession and Designation to Act as Commissioner of Internal Revenue
- 2) **Authority:** To serve as the Commissioner's first assistant pursuant to 5 U.S.C. 3345-3349 and 31 C.F.R. Part 18.
- 3) **Delegated to:** Deputy Commissioner for Services and Enforcement.
- 4) **Redelegation:** This authority may not be redelegated.
- 5) **Authority:** To perform the functions and duties of the Commissioner of Internal Revenue when the Commissioner, first assistant, or other acting officer designated by the President is unable to perform the functions and duties of the Commissioner's office in the event of an enemy attack on the United States, disability, absence from the main Treasury relocation Site, or vacancy in office, to insure the continuity of the functions of that office.
- 6) **Delegated to:** The following officials in the specific sequence listed.

Deputy Commissioner for Operations Support
Commissioner, Wage and Investment Division
Commissioner, Small Business/Self-Employed Division
Commissioner, Large Business and International Division
Commissioner, Tax Exempt/Government Entities Division
Chief, Criminal Investigation
Chief Technology Officer
Chief Financial Officer
Chief, Agency-Wide Shared Services
IRS Chief Human Capital Officer
Chief, Appeals
Chief, Communications and Liaison

In the absence of all of these officials, the following officials are delegated this authority in the specific sequence listed.

Deputy Commissioner, Wage and Investment Division
Deputy Commissioner, Small Business/Self-Employed Division

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

- 8) **Sources of Authority:** Treasury Order 150-10, Treasury Order 150-25, 5 U.S.C. 3345-3349 and 31 C.F.R. Part 18.
- 9) This Order supersedes Delegation Order 1-1, dated October 8, 2009.
- 10) **Signed:** John A. Koskinen, Commissioner of Internal Revenue