

Delegation Order 1-3 (Rev. 1)

Approved: November 13, 2014

- (1) **Authorization of Employee Relocation Allowances and Approval of Relocation Reimbursements**
- (2) **Authority:** To authorize relocation allowances for transfers and appointments to a new official station for Basic Moving Expenses in accordance with the IRS relocation guidance.
- (3) **Delegated to:** Heads of Office (including Commissioner; Deputy Commissioners; Division Commissioners; Chiefs; Chief Counsel; Directors reporting directly to the Commissioner or a Deputy Commissioner; and National Taxpayer Advocate) and their deputies.
- (4) **Redelegation:** Heads of Office may redelegate this authority to the Directors, Strategy and Finance, or equivalent. The redelegation must be documented in writing.
- (5) **Authority:** To authorize relocation allowances for transfers and appointments to a new official station for Basic Plus Moving Expenses in accordance with the IRS relocation guidance.
- (6) **Delegated to:** Deputy Commissioner for Services and Enforcement and Deputy Commissioner for Operations Support.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To approve vouchers claiming reimbursement for relocation expenses when an employee transfers to a new official station in accordance with the IRS relocation guidance.
- (9) **Delegated to:** Managers.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Sources of Authority:** 5 USC Chapter 57 Subchapter II and 41 CFR Chapter 302.
- (12) 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 1-3, effective April 7, 2003.
- (13) **Approved: Peggy Sherry, Deputy Commissioner for Operations Support**