Delegation Order 1-3 (Rev. 2)

Effective: February 18, 2020

(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:** Associate CFO for Financial Management.

(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, (Rev. 1) effective November 13, 2014.

(13) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support