



OFFICE OF THE COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

**Delegation Order 1-23 (Rev. 2), Authorization to Perform Functions of the Commissioner**

**Effective:** October 20, 2025

- (1) **Authorization to Perform Functions of the Commissioner**
- (2) **Authority 1:** To perform any function the Commissioner is authorized to perform.
- (3) **Delegated to:** Deputy Commissioner and Chief Executive Officer (CEO)
- (4) **Redelegation:** This authority may not be redelegated.

**Note:** The Deputy Commissioner and CEO are not authorized to redelegate the full authority of the Commissioner conveyed under paragraph (2). This restriction does **not** prohibit the Deputy Commissioner or the CEO from signing a Servicewide Delegation Order that redelegates a particular authority otherwise susceptible to redelegation.

- (5) **Authority 2:** To perform those functions the Commissioner is authorized to perform which arise out of, relate to, or concern the respective activities or functions administered by the delegated officials. Each of these officials will exercise this authority in his or her own capacity and under his or her own title and is responsible for referring matters to the Commissioner for action when appropriate.
- (6) **Delegated to:** Chief Tax Compliance Officer, Chief Operating Officer, Chief Taxpayer Services, and Chief Information Officer.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority 3:** To take actions previously delegated to District Directors, Regional Commissioners, Directors of Service Centers, and Assistant Commissioners by Treasury Regulations, Treasury Decisions, or Revenue Procedures for matters under their jurisdiction or cases under their responsibility; and to delegate same to officers and persons under their supervision, except where prohibited by law or where inconsistent with delegations reprinted in IRM 1.2.2, Servicewide Delegations of Authority.
- (9) **Delegated to:** Division Commissioners, Chief, Criminal Investigation, and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field.

- (10) **Redelegation:** The officials identified in paragraph 9 may redelegate the authority provided in paragraph 8 as to matters under their jurisdiction and cases under their responsibility.
- (11) **Source of Authority:** [Treasury Order No. 150-10](#); [Treas. Reg. 301.7701-9](#); [IRC 7701\(a\)](#).
- (12) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 1-23 (Rev. 1)), effective April 8, 2024.
- (13) **Signed:** /s/ Scott K. H. Bessent, Acting Commissioner of Internal Revenue