



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

**Delegation Order 1-1 (Rev. 5), Order of Succession and Designation to Act as  
Commissioner of Internal Revenue**

- (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 USC 3345-3349 and 31 CFR Part 18.
- (3) **Delegated to:** Deputy Commissioner.
- (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 ensure the continuity of the functions of that office.
- (6) **Delegated to:** The following officials in the specific sequence listed.

Chief Tax Compliance Officer  
Chief Operating Officer  
Chief Taxpayer Services  
Commissioner, Large Business and International Division  
Commissioner, Small Business/Self-Employed Division  
Commissioner, Tax Exempt & Government Entities Division  
Chief, Criminal Investigation  
Chief Information Officer  
Chief Financial Officer  
Chief, Facilities Management and Security Services  
Chief Human Capital Officer  
Chief, Independent Office of Appeals  
Chief Communications and Liaison

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

(8) **Sources of Authority:** Treasury Order 150-10, 5 USC 3345-3349 and 31 CFR Part 18.

(9) 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 1-1, dated November 9, 2022.

(10) **Signed:** Daniel I. Werfel Digitally signed by Daniel I. Werfel  
Date: 2024.04.08 18:33:02 -04'00'  
Daniel I. Werfel, Commissioner