



FRANK J. BISIGNANO
CHIEF EXECUTIVE OFFICER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 1-3 (Rev. 3), Authorization of Employee Relocation Allowances and Approval of Relocation Reimbursements

- (1) **Authorization of Employee Relocation Allowances and Approval of Relocation Reimbursements**
- (2) **Authority 1:** 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:** The following Heads of Office.
 - a. Deputy Commissioner of Internal Revenue
 - b. Chiefs and Directors reporting directly to the Commissioner or Deputy Commissioner of Internal Revenue
 - c. National Taxpayer Advocate
 - d. Commissioners, Chiefs, and Directors reporting directly to the Chief Tax Compliance Officer and Chief Operating Officer 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 2:** 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:** Senior Associate CFO for Financial Management
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority 3:** 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. 2) effective February 18, 2020.

(13) Signed: **Frank Bisignano** Digitally signed by Frank Bisignano
Date: 2026.08.26 10:42:24 -04'00'

Frank J. Bisignano, Chief Executive Officer of Internal Revenue Date