



EFFECTIVE DATE

(04-09-2020)

PURPOSE

- (1) This transmits revised IRM 1.11.4, Internal Management Document System, Servicewide Delegation Order Process.

MATERIAL CHANGES

- (1) This revision includes the following changes:
 - a. IRM 1.11.4.1 - Added information on the program scope and objectives, purpose, audience, roles, management controls and terms related to the IRM content. Updated content to reflect new functional office name, RAAS. Subsequent subsections renumbered.
 - b. IRM 1.11.4.1.2 - Moved content on IRC authority previously contained in Delegations of Authority by Treasury Regulations or Decisions to IRM 1.11.4.1.2, Authority.
 - c. IRM 1.11.4.2 - Moved content previously contained under Deviation subsection to Overview subsection.
 - d. IRM 1.11.4.3 - Renumbered Functional Statements subsection; previously contained in IRM 1.11.4.3.2. No procedural changes.
 - e. IRM 1.11.4.5 - Renamed subsection to Purpose and Contents of Delegation Orders to reflect content. Merged content previously contained in Other Forms of Delegation, Related Management Matters and Intent of Servicewide Delegations for Authority subsections.
 - f. IRM 1.11.4.5.1 - Renumbered content on Effect of Personnel and Organizational Changes on Delegation Orders. No procedural changes.
 - g. IRM 1.11.4.5.2 - Moved content previously contained in Intervening Position Authority and renamed to Documenting Intervening Position Authority in Delegation Order to reflect content.
 - h. IRM 1.11.4.5.3 - Moved content on subsection Publicizing Delegations Orders within the Service and updated references to published delegation IRMs and a Servicewide delegation order listing on SPDER web page.
 - i. IRM 1.11.4.6 - Moved content on Scope of Servicewide Delegation Orders, updated references to IRM 1.2.2 and servicewide listing of delegation orders website and changed title to Servicewide Delegation Orders. Moved content previously in Note to paragraph.
 - j. IRM 1.11.4.6.1 - Added subsection for Preparing and Coordinating Servicewide Delegation Orders to clarify actions in preparing Delegation Orders.
 - k. IRM 1.11.4.6.2 - Added subsection on Revision and Creation of Delegation Orders to clarify process in creating and revising Delegation Orders.
 - l. IRM 1.11.4.6.3 - Renumbered content on Servicewide Delegation Order Content. No procedural changes.
 - m. IRM 1.11.4.6.4 - Renumbered content on Procedures for Clearing Servicewide Delegation Orders. Added content on use of Form 2061 and Form 13839 to clarify process.
 - n. IRM 1.11.4.6.5 - Moved content on Chief Counsel Review to individual subsection for clarification.
 - o. IRM 1.11.4.6.6 - Moved content on Servicewide Delegation Order Review Package. Added table to display Delegation Order package content requirements, clarified content, and merged SPDER review actions within this subsection. Added inclusion of a track change file for revisions and submission of paper and electronic version of the final review package to SPDER. Added use of appropriate letterhead stationary for Commissioner/Deputy Commissioner signature.
 - p. IRM 1.11.4.6.7 - Added new subsection on editorial changes of servicewide Delegation Orders.

- q. IRM 1.11.4.7.1 - Renumbered content on Numbering Division/Function Delegation Orders. No procedural changes.
- r. IRM 1.11.4.7.2- Renumbered content on Division/Function Delegation orders and clarified guidance on the creation of Division/Function Delegation Orders.
- s. IRM 1.11.4.7.3 - Added subsection for Division/Function Delegation Order Clearance to clarify the clearance process. Added language requiring review by SPDER for format, numbering and verification of source of authority.
- t. IRM 1.11.4.7.4 - Added subsection for Publishing Division/Function Delegation Orders in the IRM. Content previously contained in Requirement for Division/Function Delegation Order IRM
- u. Exhibit 1.11.4-1 - Added sample delegation order for a single authority.
- v. Exhibit 1.11.4-2 through Exhibit 1.11.4-4 - Updated format for consistency with existing IRM 1.2.2 format.
- w. Editorial changes throughout. Corrected references, links and updated organizational titles.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 1.11.4 dated June 15, 2015.

AUDIENCE

Initiators and Reviewers of delegation orders and others in all divisions and functions

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1.11.4
Servicewide Delegation Order Process

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1.11.4.1
(04-09-2020)
Program Scope and Objectives

- (1) Purpose: This IRM section defines the official Delegation Orders of the Internal Revenue Service and describes how to prepare, clear and issue them.
- (2) Audience: These procedures apply to IRS employees who are responsible for developing, creating, revising and revoking IRS Delegation Orders for their Business Unit.
- (3) Policy Owner: The Office of Servicewide Policy, Directives and Electronic Resources (SPDER), is under Research, Applied Analytics and Statistics (RAAS).
- (4) Program Owner: SPDER is the program office responsible for overseeing the Internal Management Document (IMD) process and providing guidance.

1.11.4.1.1
(04-09-2020)
Background

- (1) This IRM section enables the IRS to meet certain federal requirements to document, publish and maintain records of policies, authorities, procedures and organizational operations described in IRM 1.11.1.1.2, Authority.
- (2) The IRS Restructuring and Reform Act of 1998 resulted in a complete restructuring and reformatting of the IRM to align with IRS business processes. One of the primary goals of IRS modernization was to restore and maintain the IRM as the single, official compilation of IRS policies, procedures and guidelines.
- (3) In 1999, the IRS formed the Office of Servicewide Policy, Directives and Electronic Resources (formerly Servicewide Policy, Directives and Electronic Research). SPDER is responsible for designing, implementing and monitoring a strategic approach to managing and setting Servicewide policy for internal management directives. See IRM 1.11.1, Internal Management (IMD) Program and Responsibilities, for information about the affect of these changes.

1.11.4.1.2
(04-09-2020)
Authority

- (1) By law, federal agencies are expected to document, publish and maintain records of policies, authorities, procedures and organizational operations. The IRM is the source for the IRS. See IRM 1.11.1.1.2, Authority for the authorities and legal obligations of IMDs.
- (2) 26 CFR 301.7701-9 explains delegation rules which apply to authorities set forth in the IRC. Generally, that section explains presumptions under the regulation that:
 - a. An authority is susceptible to redelegation unless prohibited or restricted;
 - b. That delegations of authority made under the regulation directly to subordinates of the Commissioner are made through the Commissioner; and
 - c. The Commissioner may select delegates in addition to those expressed in the regulation and may condition the exercise of authority under the regulation.
- (3) The Freedom of Information Act (FOIA), 5 USC 552(a)(2)(c), requires each agency to maintain and make available for public inspection and copying a current index providing identifying information for the public. The publication of the Delegation Orders on IRS.gov or in IRM 1.2.2, Servicewide Delegations of Authority fulfills this legal responsibility.

1.11.4.1.3
(04-09-2020)

Roles and Responsibilities

- (1) The Director, Research, Applied Analytics and Statistics Division (RAAS) is the executive responsible for the IMD program.
- (2) The Director, Strategy and Business Solutions, is the program manager for SPDER.
- (3) Senior executives of each IRS organization are responsible for delegated authorities (i.e. Delegation Orders) for their respective programs.
- (4) The Commissioner or Deputy Commissioner review, approve and sign Service-wide Delegation Orders.

1.11.4.1.4
(04-09-2020)

Program Management Review

- (1) Senior executives of each IRS organization are responsible for reviewing, maintaining and archiving Delegation Orders for their respective programs.
- (2) Beginning in FY 2021, SPDER will annually request the executives of each IRS organization to indicate the current status of their Delegation Order content. SPDER compiles the results into a report for Senior executives, managers, IMD coordinators, and staff which is used to support and improve IMD program management.

1.11.4.1.5
(04-09-2020)

Terms and Acronyms

- (1) Servicewide Delegation Order - An official IRS document providing specific delegations of authority issued by the Commissioner of Internal Revenue, or on his/her behalf by either of the Deputy Commissioners, to subordinates officials, with or without restrictions on redelegation.
- (2) Division/Function Delegation Order - A delegation of authority issued by Division Commissioners, Chiefs, National Taxpayer Advocate and equivalent level executives, to their subordinate officers or employees, which redelegate authorities delegated to them or their subordinates by the Commissioner or through the Commissioner via a Servicewide Delegation Order.
- (3) Internal Management Documents (IMDs) - Official communications that designate policies and authorities, and deliver instructions to IRS officials and employees.
- (4) Freedom of Information Act (FOIA) - A federal law (5 USC 552) that provides the right of the public to request access to federal agency records or information including administrative procedural manuals and instructions to staff, unless the documents are exempt from disclosure.

1.11.4.2
(04-09-2020)

Overview of Delegations of Authority

- (1) This section defines delegations of authority, describes the objectives thereof, the types of documents that are used to delegate authority, and their impact on the Service. It also describes how to prepare, clear, and issue delegation orders. It contains information on how to redelegate the Commissioner's authority by issuing Division/Function Delegation Orders; when to issue them; and how to number them.

Note: In this IRM the term "the Commissioner" refers to the Commissioner of Internal Revenue. The term "Deputy Commissioner" refers to the Deputy Commissioner for Services and Enforcement and the Deputy Commissioner for Operations Support.

- (2) Any deviations from the rules outlined must be approved by the Commissioner, Deputy Commissioner or their delegate. Deviations must be requested in

writing and submitted through the director of the office of Servicewide Policy, Directives and Electronic Resources (SPDER).

1.11.4.3
(04-09-2020)
Functional Statements

- (1) A Functional Statement is a description of the activities and functions performed by an organization. Every Division/Function within the IRS is responsible for publishing a functional statement in IRM 1.1, Organization and Staffing.
- (2) A functional statement:
 - a. Describes a group of activities performed to achieve that division's/ function's mission;
 - b. Provides delegation of authority to the head of the office described;
 - c. May serve as a delegation of authority to subordinate officers; and
 - d. Includes the authority to perform those official activities, including the issuance and signing of official documents.
- (3) Servicewide delegation orders are prepared when it is necessary to describe the delegation of authority for a specific action or activity as provided by a functional statement or other general delegation.

1.11.4.4
(04-09-2020)
Types of Delegations of Authority

- (1) There are two primary types of Delegations of Authority:
 - Servicewide Delegation Orders
 - Division/Function Delegation Orders

See IRM 1.11.4.1.5, Terms and Acronyms for definitions of these two types of delegations of authority.

1.11.4.5
(04-09-2020)
Purpose and Contents of Delegation Orders

- (1) Delegations of authority to and from the Commissioner and subordinate Service officials are derived from:
 - a. Statute;
 - b. Regulations or Treasury decisions;
 - c. Treasury Directives;
 - d. Treasury Orders;
 - e. Functional Statements (as published in IRM 1.1, *Organization and Staffing* and as described in IRM 1.11.4.3; and
 - f. Intra-office letters or memoranda (signed by the Commissioner or Deputy Commissioner).
- (2) Delegations of authority must be in writing through a Servicewide or Division/Function Delegation Order and clearly establish the intent of the delegating official.
- (3) Delegations of authority are used to:
 - a. Place authority in the position(s) where actual operational responsibility resides;
 - b. Free officials from having to consider issues which can be handled at lower levels; and
 - c. Reduce the time and resources spent when matters are forwarded to heads of office for action that can be forwarded directly to the designated office instead.

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- (4) A Delegation Order is **mandatory** when litigation over the activity reasonably can be expected.
- (5) Position descriptions and other documents that describe an official's duties with particularity are sufficient to provide the official with the authority necessary to carry out such duties.
- (6) Delegations of authority may be written as "statements of procedure" in the subject IRM section in limited situations when it is more effective to do so. These statements must be cleared in writing by the official with authority to make the delegation.

Note: Servicewide Delegation Orders and Division/Function Delegation Orders must not contain Official Use Only content.

- (7) If a supervisory official is expected to be absent for a full workday or longer, an acting supervisory official must be designated in writing or become acting when the provisions are set in applicable delegations. See IRM 1.2.2.2.2 for Servicewide Delegation Order 1-2. An official serving in an acting capacity may exercise the authority of the regular position and the acting position when no acting official is designated for (or automatically assumes) the regular position. Except for limitations that may be imposed in writing in a specific case or where prohibited by law, an acting official assumes the full authority vested in or delegated to that position.

Note: The same designation for a shorter absence may be made at the discretion of the incumbent or a line superior of the incumbent.

- (8) An official serving in an acting capacity may exercise the authority of the regular position and the acting position when no acting official is designated for (or automatically assumes) the regular position. Except for limitations that may be imposed in writing in a specific case or where prohibited by law, an acting official assumes the full authority vested in or delegated to that position.

1.11.4.5.1
(05-06-2006)

Effect of Personnel and Organizational Changes on Delegation Orders

- (1) Delegations of authority made by any predecessor of an incumbent will be treated as having been made by the incumbent, unless or until the incumbent modifies or revokes such authority. Similarly, an incumbent assumes all authorities previously vested in, or delegated to, the incumbent's position.
- (2) When organizational or personnel changes are made which alter title/designation, without substantive alteration in function or duty, existing delegation orders remain in effect until updated by the appropriate organization.

1.11.4.5.2
(04-09-2020)

Documenting Intervening Position Authority in Delegation Orders

- (1) Authority should be delegated directly to the lowest level expected to take final action. Doing so avoids the need to issue redelegations of authority through heads of office. Delegating authority to the lowest level for action means that:
 - a. **Every intervening line supervisory position up to and including the Commissioner has the same authority.**

Note: In some exceptional cases, delegations do not flow through the chain of command. For example, certain authority delegated by Servicewide Delegation Order 1-14, which concerns procurements, skips officials in the chain of command.

- b. Persons who hold the same position (title) as the lowest delegated authority but at a higher grade within the same office/function may exercise the delegated authority. For example, authorities delegated to GS-11 revenue agents (Small Business/Self-Employed) also may be exercised by GS-12, GS-13 or GS-14 revenue agents (Small Business/Self-Employed). The preceding sentence applies even when the words **and above** do not appear after the grade level in the delegation order.

Note: Authorities delegated to persons who hold a position (title) within a particular office/function may not be exercised by persons who hold the same position (title) in a different office/function (i.e., authorities delegated only to GS-11 revenue agents (Small Business/Self-Employed) may not be exercised by revenue agents, regardless of grade, within Large Business & International).

- c. The intervening line management positions are authorized to supervise and direct their subordinates' performance of the authority(ies).
- d. If a delegated authority is to be removed permanently, modifications to the order should be sought immediately to rescind the Delegation Order. If the restriction, suspension or removal is uniform throughout a specific division or function and there is an immediate need to rescind, the executive official with supervisory authority/ownership over all members of the class, must sign a memorandum documenting the restriction, suspension, or removal and notify **SPDER*.

1.11.4.5.3
(04-09-2020)
**Publicizing Delegations
Orders within the
Service**

- (1) It is important that employees know when a delegation order is issued. Originators of Servicewide delegation orders must take great care to ensure that employees who need to know are informed of approval of the order.
- (2) A Servicewide delegation order is effective once it is reviewed, approved and signed by the commissioner or deputy commissioner. It is extremely important that delegation order originators confer with the SPDER staff to ensure that orders are included in IRM 1.2. Circumvention of formal SPDER review and required distribution under IRM 1.11.1 will likely delay execution and may impact effectiveness.

Note: Delegation Orders will be published in the IRM on the semi-annual schedule: January and July.

- (3) Revised or new Division/Function Delegation Orders will be made available to the public on the IRS public web site at <https://www.irs.gov/privacy-disclosure/recently-approved-division-function-delegation-orders>, until published in the appropriate section of IRM 1.2.
- (4) A complete list of servicewide delegation orders can be found at the *Servicewide Delegation Order search page*.

1.11.4.6
(04-09-2020)
**Servicewide Delegation
Orders**

- (1) Servicewide Delegation Orders redelegate the authority of the Commissioner as prescribed by statute or delegated by the Secretary of the Treasury. They contain authorities for headquarters, divisions/functions, administrative activities, compliance activities, data processing, submission processing, accounts management and customer service campuses.
- (2) Except in highly unusual circumstances, new or revised Servicewide Delegation Orders must be approved by the Commissioner or a Deputy

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Commissioner. Historically, Servicewide Delegation Orders were signed by the Commissioner, Deputy Commissioner, or IRS officials who had subject matter jurisdiction over the matters covered by the order. These orders, regardless of signatory, remain in effect until updated, superseded, rescinded, or obsoleted.

- (3) Servicewide Delegation Orders are numbered sequentially, according to process (conforming to the restructured IRM).

Note: New Delegation Orders and numbering are coordinated through the SPDER program office. Contact *SPDER to request new Delegation Order number.

- (4) Delegation Orders are published in IRM 1.2.2, Servicewide Delegations of Authority. A listing of all active Delegation Orders by business owner and number is accessible at the *Servicewide Delegation Order Listing* web page.
- (5) Respective divisions/functions are responsible for ensuring delegated authorities under their program scope are correctly documented in a Servicewide Delegation Order or a Division/Functional Delegation Order, as necessary.
- (6) Newly approved Servicewide Delegation Orders are in full force and effect immediately and supersede any preceding delegation orders found in the IRM. Newly approved Delegation Orders are posted to the *Servicewide Delegation Order Listing* web page and the FOIA Library on IRS.gov at <http://www.irs.gov/uac/Recently-Approved-Commissioner-Delegation-Orders-1> until published in the IRM.
- (7) Respective program owners and management must identify how any delegation order changes effect other documents and alert organization owners of changes. The changes may require an update to all associated IRM sections to keep the overall IRM consistent.

1.11.4.6.1
(04-09-2020)

Preparing and Coordinating Servicewide Delegation Orders

- (1) Senior executives are responsible for their Servicewide Delegation Orders and for clearing them through impacted offices, the Office of Chief Counsel and then the Office of SPDER, prior to submitting to the Commissioner or Deputy Commissioners for approval and signature.

Caution: SPDER will not process any Delegation Orders without Chief Counsel review.

Note: All Delegation Orders must be cleared through the Office of SPDER before forwarding to the Commissioner's office for signature.

- (2) Senior Executives are responsible for conducting a periodic review of Delegation Orders.
- (3) Delegation Order authors must coordinate with their organization's IMD Coordinator.
- (4) The Commissioner and Deputy Commissioners are the only officials authorized to approve/sign a Servicewide Delegation Order.
- (5) When published in the related IRM section, the approval date will be printed with each Delegation Order, but a signature facsimile will not be printed.

1.11.4.6.2
(04-09-2020)
**Revisions and Creation
of Servicewide
Delegation Orders**

- (1) Contact your organization’s IMD Coordinator for assistance in revising or creating Delegation Orders.
- (2) For revisions, use the existing Delegation Order as your source document located in IRM 1.2.2 , Servicewide Delegations of Authority. See Exhibit 1.11.4-1 for format and sample delegation orders.
- (3) For new Delegation Orders, contact *SPDER to obtain a number.

1.11.4.6.3
(04-09-2020)
**Servicewide Delegation
Order Content**

- (1) Each delegation order must include the elements described below. Delegation orders prepared for a division/function must contain the same elements.
 - 1. **Title:** Provide a brief topical title. Reflect the subject matter covered rather than duplicate the specific authority as stated within the order itself. Do not include any parenthetical information.
 - 2. **Authority:** Provide a clear statement of the authority being delegated. This statement should not contain any extraneous material or explanation although short references to important limitations may be made where prudent. A single delegation order may provide for more than one authority. The first exhibit shows an example of a delegation order that provides for more than one authority pertaining to the same subject. See Exhibit 1.11.4-2. Authority statements must *never* include statements addressing procedure.
 - 3. **Delegated to:** Enter the title of the lowest level employees or positions to whom the authority is delegated. All positions within the chain of command up to and including the commissioner have the same authority. Higher grades of the same position also have the authority.

Example: To determine the lowest appropriate level, originators may need to research field responsibilities which relate to the order being prepared. If it is appropriate for employees at the GS-07 level to exercise this authority and redelegations are routinely made, the Servicewide delegation order should make the delegation to the GS-07 level directly.

Note: If, during a reorganization, position titles change, without substantive change in responsibility, a delegation order is still effective for the new position title until the delegation order is revised. **Under no circumstances should operations cease because a new title is not reflected in an existing delegation order.**
 - 4. **Redelegated to:** Servicewide delegation orders must specify if redelegation is allowed, disallowed or restricted, and if so to what level. If the original delegation is to the lowest appropriate level, no further redelegation should be permitted. Sometimes Servicewide delegation orders allow a head of office or other officer to make the decision to redelegate and will provide for the lowest level to which redelegation is allowed.

Note: In the case of a division/function delegation order this element **must** include the following statement: “This authority may not be redelegated.”
 - 5. **Source(s) of Authority:** Make sure that the proper source of authority is cited, and, for revisions, that it is current and correct. Unless this is done, the clearance package may be delayed waiting for the proper source of authority. A Treasury Order, Code of Federal Regulations provision, or

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other reference cited in a previous delegation order, in the case of revision, may be obsolete or may not be current or sufficient, so some research may be required.

Note: Where a source of authority is rendered obsolete or out-of-date, the delegation order will continue to be valid to the extent that the delegation is supported by a superseding or successor authority until the delegation order is superseded, rescinded or obsolete.

Reminder: If a Servicewide delegation order is authorized through a Treasury Order or Treasury Directive, make sure that the Order/Directive is still current.

Note: *In the case of a Division/Function Delegation Order the source of authority will be the Servicewide delegation order(s) to which it relates.*

6. **Prior History and Ratification Paragraph:** If the delegation order revises or updates a prior delegation order, the delegation order must include a statement to that effect. Additionally, all new or revised delegation orders must include a ratification statement to protect the Service in the event that officials given the new or revised authority inadvertently exercised the authority after the intent was to give them such authority but before the delegation order was signed. Thus, the numbered paragraph immediately preceding the signature of the approving official should provide:

“This order supersedes Delegation Order X-XX (Rev. XX), dated Month DD, YYYY. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.”

Note: If the previous order was amended after its effective date, the statement should provide, “This order supersedes Delegation Order X-XX (Rev. XX), dated Month DD, YYYY.”

7. **Signature and Date Lines:** The bottom of the order should have two adjacent lines, the first with the approving official’s name and title typed below and “Date” typed under the second line. For Servicewide delegation orders, the Deputy Commissioner who has organizational responsibility is the signing official.
8. See Exhibit 1.11.4-1 through Exhibit 1.11.4-4 for sample delegation orders.

1.11.4.6.4 (04-09-2020) Procedures for Clearing Servicewide Delegation Orders

- (1) IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs) describes the procedures for the clearing IMDs. However, in addition, there are specific actions which apply only to delegation orders.
- (2) Use Form 2061, Document Clearance Record to document the review and approval by management, affected offices and Counsel.
- (3) Complete Form 13839, Note to Reviewer to state the change, purpose and reason for the revision/issuance.
- (4) Specific actions include:
 - a. All Servicewide delegation orders **must** be reviewed by the office of Chief Counsel and must be listed as the last clearance point before the

office of Servicewide Policy, Directives and Electronic Resources (SPDER). See IRM 1.11.4.4.5.1, Chief Counsel Review.

- b. All Servicewide delegation orders **must** be sent by the originating office through their IMD coordinator to the office of SPDER.
- c. All Servicewide delegation orders **must** be sent to the director of SPDER prior to review and signature of the Commissioner or Deputy Commissioner. The SPDER office will review the document for verification that: the sources of authority support the order and that the delegates are appropriately assigned.
- d. Officials clearing or reviewing a Servicewide delegation order not routed through their IMD coordinator **must** advise the IMD coordinator of the clearance package.
- e. The director of SPDER **must** be listed on the Form 2061, *Document Clearance Record* after Chief Counsel and before the Commissioner or Deputy Commissioner.

1.11.4.6.5
(04-09-2020)
Chief Counsel Review

- (1) Chief Counsel must review all Delegation Orders and sign a Form 2061 before they are submitted to the SPDER office.
- (2) Chief Counsel’s signature must be within 60 calendar days of SPDER receiving the package.
- (3) All accepted review comments must be incorporated into the delegation order **before** it is submitted to Chief Counsel for clearance.
- (4) Only changes suggested by Chief Counsel may be made after Chief Counsel’s approval.

Caution: If 60 or more calendar days lapse between the review by Chief Counsel and delivery to SPDER, the delegation order package will not be accepted and will be returned to be submitted into clearance again.

1.11.4.6.6
(04-09-2020)
Servicewide Delegation Order Review Package

- (1) Once the delegation order has been cleared through all of the required and impacted offices it must be submitted to SPDER for review. It is the responsibility of SPDER to review, process, obtain approval/signature, and publish it in the IRM Chapter 1.2, *Servicewide Policies and Authorities*.
- (2) The completed delegation order final package must contain the following:

	Document:	Which:
a.	Form 2061, Document Clearance Record and reviewers' comments	Forms 2061 documenting the approval of all reviewers and their comments, including the originating organization's Senior Executive and Chief Counsel. Note: Chief Counsel's approval must be no more than 60 calendar days from the date received by SPDER.
b.	Final Word file of the new/ revised Delegation Order with no tracked changes using Deputy Commissioner or Commissioner letterhead. Include an approval line for Commissioner/Deputy Commissioner's name, title and date of approval and signature. Go to the M&P Letterhead Stationary web page to access the Commissioner or Deputy Commissioner letterhead stationary template at http://publish.no.irs.gov/pubsys/letterhead/ltrhead.html	Reflects the new or proposed revision for signature and approval.
c.	Track changes Word file (for revised/rescinded delegation orders) using Deputy Commissioner or Commissioner letterhead.	Reflects the changes for signature and approval.

	Document:	Which:
d.	Form 13839, Note to Reviewer	Contains a clear and concise explanation of the change being made or, if new, why the Delegation Order is being issued. It should identify any major issues, and the significance of any change or reason for cancellation. Note: Any package submitted for approval/signature without a Note to Reviewer will be returned to the initiator as this is a requirement of the Commissioner's Office and SPDER.
e.	Source of Authority saved as a Word or Adobe pdf document	Word or Adobe pdf document of Source of Authority cited in Delegation Order.
f.	Form 14074, Action Routing Sheet	List the names and signatures of reviewers of the Delegation Order package.
g.	Necessary background information	Assists in explaining the new, revised or rescinded/canceled Delegation Order.

- (3) Forward the completed package both electronically and in paper to SPDER for review and submission to the Commissioner or Deputy Commissioner for signature.
 - a. Send the completed paper package to SPDER at:
Internal Revenue Service
OS:RAAS:SBS:SPDER/ 77K-3100
1111 Constitution Ave. NW,
Washington, DC 20224-0002; and
 - b. Send the completed package electronically to **SPDER*

- (4) A SPDER analyst will verify the entire package before approval and signature and request any needed corrections. SPDER will verify the following:
 - a. Numbering is correct;
 - b. Format conforms to the format of the Servicewide delegation orders;
 - c. Division delegation orders accurately reflect the intent of the Servicewide delegation order to which it relates;
 - d. Redelegated authority is allowed based on the Servicewide delegation order;
 - e. Chief Counsel reviewed and approved the Delegation Order; and
 - f. Contains a ratification statement.

- (5) The SPDER office will prepare a Form 14074, Action Routing Sheet, with signature lines for:
 - a. Director, Servicewide Policy, Directives and Electronic Resources;
 - b. Assistant Deputy Commissioner(s), if Deputy Commissioner approves;
 - c. Deputy Commissioner(s);
 - d. Staff Assistant to the Commissioner, if Commissioner approves;
 - e. Commissioner
- (6) After signed delegation order has been returned to SPDER, within seven calendar days SPDER will:
 - a. Include the "approval date" as the new revision or issue date in the document and post it to the *IMD Tracking web site* and the *Servicewide Delegation Order web site*
 - b. Notify the submitter and IMD Coordinator of the signature and approval;
 - c. Request Online Services to post the new/revised Delegation Order to FOIA Library on IRS.gov;
 - d. Scan the signed Delegation Order; and
 - e. Forward the final package to the IRS Historical Research Library.
- (7) SPDER will incorporate the new/revised Delegation Order into IRM 1.2.2 on a semi-annual schedule (January/July).

1.11.4.6.7
(04-09-2020)

**Editorial Changes for
Servicewide Delegation
Orders**

- (1) In very limited situations, authors may request modifications to published Delegation Orders for editorial changes that do not change the meaning of the content.
- (2) Editorial changes are limited to:
 - Updating organizational terms and titles to current terms or titles
 - Correcting typographical errors, e.g., spelling or grammatical errors
- (3) For editorial change considerations, forward the following to **SPDER*
 - a. Track changes Word file of the Delegation Order
 - b. Final Word file with no tracked changes
 - c. Completed Form 13839, Note to Reviewer indicating the reason for the change
 - d. Form 2061, Document Clearance Record signed by the organization's Executive approving the change.
- (4) After review and agreement, SPDER will update the Delegation Order in IRM 1.2.2 based on the semi-annual schedule (January/July) and notate the editorial correction in the Manual Transmittal.
- (5) The published Delegation Order effective date and revision number will remain the same.
- (6) SPDER will retain the documents and forward to the IRS Historical Research library for record retention and documentation.

1.11.4.7
(04-09-2020)
**Division/Function
Delegations of Authority**

- (1) The following individuals may issue Division/Function Delegation Orders when Servicewide delegation orders allow for redelegation:
 - Division Commissioners
 - Chiefs
 - National Taxpayer Advocate
 - Officers and Directors reporting to the Commissioner and/or Deputy Commissioners
- (2) Only the Senior executives identified in paragraph 1 above (also known as heads of office) can redelegate authority.
- (3) Division/Function Delegation Orders must be issued providing authority to the lowest level. Senior executives may not issue orders that permit lower level officials to redelegate the authority. If a position held by a subordinate executive or manager is vacant or the incumbent is away from the office and is unable to perform his or her delegated authorities, the authorities delegated to the incumbent may be exercised by any person properly designated in writing to act for the incumbent.
- (4) A subordinate executive or manager may redelegate his or her delegated authority only when the Servicewide Delegation Order expressly provides for this level of redelegation. This redelegation must be made through a Division/Function Delegation Order signed by a Senior executive.
- (5) Exhibit 1.11.4-4 contains a sample of an approved Wage and Investment Division Delegation Order.

1.11.4.7.1
(04-09-2020)
**Numbering
Division/Function
Delegation Orders**

- (1) Every Division/Function Delegation Order is numbered. The number format identifies the division/function and the related Servicewide delegation order. In addition, because multiple Division/Function Delegation Orders may be issued relating to one particular Servicewide Delegation Order, the format allows sequential numbers.

Note: Some Servicewide delegation orders are so specific that there may never be more than one redelegation order issued by a head of office.

- (2) Each Division/Function Delegation number will appear as follows:

Organization acronym - servicewide Delegation Order number - sequential digit.

Example: LB&I 1-23-10, *Authority to Grant and Withhold Exemption from Withholding on Nonresident Aliens and Issue Final Exemption Payment Letter*, (<https://irssource.web.irs.gov/LBI/Lists/DelOrd/AllItems.aspx>). This number indicates the tenth redelegation relating to Servicewide Delegation Order 1-23, *Authorization to Perform Functions of the Commissioner*, IRM 1.2.2.2.20.

1.11.4.7.2
(04-09-2020)
**Division/Function
Delegation Order
Content**

- (1) The format and content of Division/Function Delegation Orders follows that of Servicewide Delegation Orders See IRM 1.11.4.6.3, Servicewide Delegation Order Content.
- (2) List the related Servicewide Delegation Order in the “Authority” paragraph.

- (3) The level of authority in Division/Function Delegation Order must be consistent with the authority in the Servicewide Delegation Order including any applicable authority, such as Treas. Regs.
- (4) See Exhibit 1.11.4-4 for a sample Division/Function Delegation Order.

1.11.4.7.3
(04-09-2020)
**Division/Function
Delegation Order
Clearance**

- (1) IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs) describes the procedures for the clearing IMDs. However, in addition, there are specific actions which apply to delegation orders. They are as follows:
 - a. All Division/Function Delegation Orders **must** be reviewed by the originating organization's Division Counsel or Chief Counsel.
 - b. All Division/Function Delegation Orders **must** be sent to SPDER for review during initial clearance. The SPDER office will review the document for numbering, format and verification that: the sources of authority support the order and that the delegates are appropriately assigned.
 - c. All Division/Function Delegation Orders must be signed and approved by their Senior executive (head of office).

1.11.4.7.4
(04-09-2020)
**Publishing
Division/Function
Delegation Orders in the
IRM**

- (1) Business units are required to publish approved and signed Division/Function Delegation Orders in *IRM 1.2* within their respective Division/Function Delegation Order IRM section. If your organization does not have a Division/Function IRM section, contact *SPDER to obtain a new IRM section number to house your business unit Division/Function Delegation Orders.
- (2) In the interim of incorporating new/revised Division Delegation Orders in the IRM, the responsible program owner or business unit IMD contact must contact *SPDER to post the Division/Function Delegation Orders to the *FOIA Library on IRS.gov*. Once a Division/Function Delegation Order is included in the Division/Function's Delegation order IRM section, the order must be removed from IRS.gov.
- (3) Revised or new Division/Function Delegation Orders will be made available to the public on the IRS public web site at <http://www.irs.gov/uac/Recently-Approved-Division-Function-Delegation-Orders>, until published in the appropriate IRM section.

Exhibit 1.11.4-1 (04-09-2020)
Sample Delegation Order

Delegation Order 7-6 (Rev. 1), Prohibited Transactions Exemptions

Effective Date: (leave blank; date will be inserted once approved)

(1) Prohibited Transactions Exemptions

(2) Authority: To make determinations on individual prohibited transactions exemptions and perform all functions necessary in the administration of IRC § 4975(c)(2).

(3) Delegated to: Director, Employee Plans.

(4) Redlegation: This authority may not be redelegated.

(5) Source of Authority: IRC § 4975(c)(2) and Treasury Order 150-10.

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 7-6, dated November 8, 2007.

Signed: Kirsten B. Wielobob, Deputy Commissioner for Services and Enforcement

Exhibit 1.11.4-2 (04-09-2020)**Sample Delegation Order with Multiple Authorities****Delegation Order 4-8 (formerly DO-4-8 and DO-77, Rev. 28), Authority to Issue Notices of Deficiency or Execute Agreements to Rescind Notices of Deficiency****Effective Date: 09-04-2012****(1) Authority to Issue Notices of Deficiency or Execute Agreements to Rescind Notices of Deficiency****(2) Authority:** To sign and send to the taxpayer by registered or certified mail any notice of deficiency.**(3) Delegated to:** Team Managers (Appeals) and Team Case Leaders (Appeals) as to their respective cases; Territory Managers (Large Business and International); Department Managers, Campus Compliance Services (Small Business/Self-Employed); Territory Managers, Field Compliance (Small Business/Self-Employed); Revenue Agent Reviewers GS-12, Technical Services (Small Business/Self-Employed); Tax Compliance Officer Reviewers GS-09, Technical Services (Small Business/Self-Employed); Area Managers and Reviewers GS-12 (Tax Exempt & Government Entities); Compliance Program Managers, Government Entities (Tax Exempt & Government Entities); Field Operations Managers, Government Entities (Tax Exempt & Government Entities); Group Managers, Government Entities (Tax Exempt & Government Entities); Director, Accounts Management (Wage & Investment); Director, Field Compliance Services (Wage & Investment); Director, Submission Processing (Wage & Investment); Territory Managers (Wage & Investment); and Director, Return, Integrity and Correspondence Services (Wage & Investment).**(4) Redlegation:** This authority may not be redelegated.**(5) Authority:** To sign a written form or document rescinding any notice of deficiency.**(6) Delegated to:** Appeals Team Managers (Appeals) and Team Case Leaders (Appeals) as to their respective cases; Territory Managers (Large Business & International); Department Managers, Campus Compliance Services (Small Business/Self-Employed); Territory Managers, Compliance Field (Small Business/Self-Employed); Managers, Technical Services (Small Business/Self-Employed); Director, Accounts Management (Wage & Investment); Director, Field Compliance Services (Wage & Investment); Director, Submission Processing (Wage & Investment); Area Managers and Reviewers GS-12 (Tax Exempt & Government Entities); Compliance Program Managers, Government Entities (Tax Exempt & Government Entities); Field Operations Managers, Government Entities (Tax Exempt & Government Entities); Group Managers, Government Entities (Tax Exempt & Government Entities); Territory Managers (Wage & Investment) and Director, Return, Integrity and Correspondence Services (Wage & Investment).**(7) Redlegation:** This authority may not be redelegated.**(8) Sources of Authority:** 26 U.S.C. § 6212; 26 U.S.C. § 7803(a)(2)(A); 26 CFR 301.6212-1; 26 CFR § 301.7701-9; Treasury Order 150-10.**(9)** To the extent that any action previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-8, effective February 10, 2004.

Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

Exhibit 1.11.4-3 (04-09-2020)

Sample of Rescinded Delegation Order

Delegation Order 69 (Rescinded), Designating Employees Who May Certify That Commercial Long-Distance Calls Were Necessary in the Interest of the Government

Rescinded: 01-01-2004

(1) Designating Employees Who May Certify That Commercial Long-Distance Calls Were Necessary in the Interest of the Government

(2) This delegation order is rescinded. The long distance certification requirement of 31 U.S.C. sec. 1348(b) (1995) (former 31 U.S.C. sec. 680a) was repealed in 1996 by the National Defense Authorization Act, Pub. L. No. 104-201, sec. 1721, 110 Stat. 2422, 2757 (1996). The related Treasury Directive No. 86-04 is no longer in force.

Signed: Steven T. Miller, Deputy Commissioner for Services and Enforcement

Exhibit 1.11.4-4 (04-09-2020)**Sample Division/Function Delegation Order****W&I Delegation Order WI-1-3-1 (formerly DO 19-WI), Payment to Employees for Relocation Expenses****Effective Date: 05-13-2013****(1) Payment to Employees for Relocation Expenses**

(2) Authority: To authorize or approve allowable expenses for transfers and appointment to a new official station under 5 USC Chapter 57, Subchapter II, CFR Chapter 302, and Service travel and relocation guidance.

(3) Delegated to:

- Business Modernization Executive
- Director, Compliance
- Director, Customer Account Services
- Director, Customer Assistance, Relationships and Education
- Director, Return Integrity and Correspondence Services
- Director, Office of Program Coordination and Integration
- Director, Strategy and Finance

(4) Redelegation: This authority may not be redelegated.

(5) Source of Authority: Servicewide Delegation Order 1-3.

(6) To the extent that authority previously exercised consistent with the order may require ratification, it is hereby affirmed and ratified. This order supersedes any prior redelegation of the authority contained in paragraph (3) above.

Signed: Peggy Bogadi, Commissioner, Wage and Investment Division