

**Delegation Order No. 1-40 (Formerly Delegation Orders 192, Rev. 6 and 243, Rev. 1)**

**Effective: September 20, 2006**

**Approval of Non-Emergency and Emergency Common Carrier Purchases Over \$100**

- (1) **Authority:** To authorize cash purchases over \$100 for common carrier transportation in non-emergency and emergency situations for IRS employees and invitational travelers.
- (2) **Delegated to:** This authority is delegated to:
  - Commissioner, Large and Mid-Size Business Division
  - Commissioner, Small Business/Self –Employed Division
  - Commissioner, Tax Exempt and Government Entities Division
  - Commissioner, Wage and Investment Division
  - Chief, Agency-Wide Shared Services
  - Chief, Appeals
  - Chief, Communications and Liaison
  - Chief, Criminal Investigation
  - Chief, Equal Employment Opportunity and Diversity
  - Chief, Mission Assurance
  - Chief Financial Officer
  - Chief Human Capital Officer
  - Chief Information Officer
  - Deputy Associate Chief Counsel (Finance and Management)
  - Deputy Commissioner Large and Mid- Size Business Division
  - Deputy Commissioner Services and Enforcement
  - Deputy Commissioner Small Business/Self-Employed Division
  - Deputy Commissioner Wage and Investment Division
  - Deputy Commissioner Tax Exempt and Government Entities Division
  - Director, Office of Professional Responsibility
  - Director, Research, Analysis, and Statistics
  - National Taxpayer Advocate
- (3) **Redelegation:** This authority may not be redelegated.
- (4) **Sources of Authority:** 41 CFR Chapter 301 and Treasury Directive 12-26.
- (5) To the extent that authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (6) This order supersedes Delegation Order Number 192 and Delegation Order Number 243.
- (7) Signed: John M. Dalrymple, Deputy Commissioner for Operations Support -  
September 20, 2006