



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 1-68 (Rev. 1), Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments

(1) Authorization and Approval to Use Appropriated Funds to Purchase Meals and Light Refreshments

- (2) Authority:** To authorize and approve using appropriated funds to furnish meals or light refreshments to federal employees or private sector individuals in accordance with IRM 1.32.20, Using Appropriated Funds to Purchase Meals and Light Refreshments.

Note: This Delegation Order also covers award ceremonies and cultural awareness/special emphasis programs. Costs of \$50,000 or more must be approved by Treasury Officials. In addition to approval of appropriated funds to purchase meals and light refreshments through Delegation Order 1-68, refer to Delegation Order 1-58 for approval of training and conference-related events when the costs include meals and light refreshments in the total cost.

- (3) Delegated to:** Chief Tax Compliance Officer, Chief Taxpayer Services, Chief Operating Officer and Chief Information Officer for amounts \$2,500 or more but less than \$20,000.

Note: IRS Commissioner must approve for amounts \$20,000 or more but less than \$50,000.

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

- (5) Delegated to:** Senior Associate CFO for Financial Management for amounts \$1,500 or more but less than \$2,500.

- (6) Redlegation:** This authority may not be redelegated.

- (7) Delegated to:** Associate CFO for Corporate Accounting for amounts less than \$1,500.

- (8) Redlegation:** This authority may not be redelegated.

- (9) Sources of Authority:** 5 USC Section 4503 and 5 USC Section 4109.

- (10)** 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 1-68, dated February 5, 2020.

(11) Signed: **Douglas W. Odonnell** Digitally signed by Douglas W. Odonnell
Date: 2024.07.12 16:45:29 -04'00'

Douglas W. O'Donnell
Deputy Commissioner of the Internal Revenue

Date