



INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

CHIEF COUNSEL DELEGATION ORDER NO. 2 (Rev. 4)  
EFFECTIVE DATE: July 25, 2024

**Order of Succession and Delegation to Act**

**Authority:** Inspector General Act of 1978, 5 U.S.C. §§ 401-424; Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, 112 Stat. 685-868; Treasury Order 115-01; and TIGTA Delegation Order No. 28.

**Purpose:** To provide an order of succession for the Chief Counsel for the Treasury Inspector General for Tax Administration in the event that the Chief Counsel is temporarily or permanently unable to perform the functions and duties of the position by reason of absence, disability, vacancy, or other causes.

1. Vacancy

In cases where there is a vacancy in the position of the Chief Counsel or the incumbent is unavailable to perform the functions and duties of the position in the foreseeable future, e.g., by reason of death, resignation, termination, imprisonment, or debilitating illness, the individuals occupying the following positions will, in the order stated, assume said duties:

Deputy Chief Counsel  
Associate Chief Counsel (Branch 1)  
Associate Chief Counsel (Branch 2)

Persons acting for a designated Successor are excluded from the chain of succession.

2. Absence

Notwithstanding paragraph 1, in cases where the Chief Counsel is absent, sick, or otherwise temporarily unavailable to perform their duties, they may designate an employee of the Office of Chief Counsel to act as the Chief Counsel and perform the functions and duties of the Chief Counsel. In those cases, in which the Chief Counsel is unable to designate an official prior to the temporary absence, then operational management will devolve upon the persons and in the order described in paragraph 1.

3.     Redelegation

The authority delegated under this Chief Counsel Delegation Order may not be redelegated.

A handwritten signature in black ink, appearing to read 'Gladys M. Hernández', with a large, stylized flourish at the end.

Gladys M. Hernández  
Chief Counsel  
Treasury Inspector General for Tax  
Administration