

Internal Revenue Service (I.R.S.)

Delegation Order

DELEGATION OF AUTHORITY

Effective Date: August 18, 1997

Summonses, Oaths, Certifications, and Related Functions (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)

Authority: To issue, serve and enforce summonses, to set the time and place for appearance, to take testimony under oath of the person summoned, to receive and examine data produced in compliance with the summons, and to perform other related duties described in Internal Revenue Code Sections 7609(f), (g) and (i)(2).

Delegated To: All District Directors and the following, when the proper name(s) of the taxpayer(s) is not identified because unknown or unidentifiable (hereinafter called a "John Doe" summons): Assistant Chief Inspector (Internal Security), Regional Inspectors, Director (International District Operations), Director (International Programs), and Chiefs of Divisions (District Criminal Investigation, Collection, Examination, and Employee Plans and Exempt Organizations).

NOTE:

This authority is also delegated to Small Business/Self-Employed (SB/SE), Wage & Investment (W&I), Large/Mid Size Business (LMSB), and Criminal Investigation (CI) Directors and Directors of Field Operations; Tax Exempt and Government Entities (TE/GE) Directors; Federal, State and Local Governments, Indian Tribal Governments, Field Operations Managers and Area Managers in TE/GE; LMSB and SB/SE Territory Managers, Manager, International Programs; and Chief, National Background Investigation Center.

Redelegation: This authority may not be redelegated.

Authority: To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 of this Order.

Delegated to: Assistant Regional Inspectors (Internal Security), Director, Office of Investigations and Technology, Special Agents, and Group Managers (including large case managers) in District Collection, Examination, and Employee Plans and Exempt Organizations.

NOTE:

This authority is also delegated to Personnel Security Officers; Chief, National Background Investigation Center; Special Agents in Charge; Team Managers and Group Managers responsible for Examination, Collection and/or Compliance, and EP/EO and Government Entities (GE) matters.

Redelegation: This authority may not be redelegated.

Authority: To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 of this Order except that on a summons to a third party witness, the issuing officer's manager, or any supervisory official above that level, has authorized the issuance of the summons in advance (evidenced by the supervisor's signature on the summons, or by a statement on the summons, signed by the issuing officer, that he/she had prior authorization to issue the summons and stating the name and title of the authorizing official and date of authorization).

Delegated to: Internal Revenue Agents, Estate Tax Attorneys, Estate Tax Examiners, Revenue Service and Assistant Revenue Service Representatives, Tax Auditors, Revenue Officers, GS-9 and above, Tax Law Specialists, and Compliance Officers.

NOTE:

This authority is also delegated to Tax Resolution Representatives and Property Appraisal Liquidation Specialists GS-12 and above.

Redelegation: This authority may not be redelegated.

Authority: To serve summonses whether issued personally or by another official.

Delegated to: Each of the officers/employees listed in the delegated portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order, Revenue Officers, Tax Examiners, GS-5 and above (whose duties include contacting taxpayers in person), Revenue Officer Aides, GS-5 and above, Tax Fraud Investigative Aides, GS-5 and above, and Internal Security Inspectors.

NOTE:

This authority is also delegated to Personnel Security Officers and Property Appraisal Liquidation Specialists.

Redelegation: This authority may not be redelegated.

Authority: To designate any of the following officers/employees as the individual before whom a summoned person shall appear, and for the designated individual to take testimony under oath of the person summoned, to set the time and place of examination and to receive and examine data produced in compliance with the summons:

- Assistant Chief Inspector (Internal Security)
- Assistant Chief Inspector (Internal Audit)
- Regional Inspectors
- Internal Auditors
- Supervisory Internal Auditors
- Internal Security Inspectors
- Investigators (Internal Security)
- Assistant Chief of Division and/or Branch Chief (District Criminal Investigation, Collection, Examination, and Employee Plans and Exempt Organizations)
- Deputy Assistant Commissioner (International)
- Special Agents
- Case Managers
- Group Managers
- Internal Revenue Agents
- Estate Tax Attorneys
- Estate Tax Law Clerks
- Estate Tax Examiners
- Revenue Service and Assistant Revenue Service Representatives
- Tax Auditors
- Revenue Officers
- Compliance Officers
- Tax Examiners whose duties include contacting taxpayers in person
- Tax Law Specialists, and Service Center Tax Examiners in the correspondence examination function

Delegated to: Each of the officers/employees listed in the delegation portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order.

NOTE:

This authority is also delegated to Deputy Directors, Territory Managers and Team Managers, and/or Personnel Security Officers; Chief National Background Investigation Center.

Redelegation: District Directors, Submission Processing Field Directors, Compliance Services Field Directors, Account Management Field Directors, Regional Inspectors and the Director, Office of Investigations and Technology and/or SB/SE, W&I, LMSB, and CI Directors of Field Operations; LMSB Director, Field Operations, Director, Field Specialists and Director, International; Directors, Federal, State and Local Governments and Indian Tribal Governments; Field Operations Managers and Area Managers in TE/GE may redelegate this authority to student trainees (Revenue Officer), (Internal Revenue Agent), (Special Agent), (Internal Audit), and (Internal Security), and Examination Aides, Tax Fraud Investigative Aides and Revenue Officer Aides, provided each student trainee or aide receives appropriate supervision from a Revenue Officer, Tax Auditor, Internal Revenue Agent, Special Agent, Internal Auditor or Internal Security Inspector, as applicable.

NOTE:

This authority may also be redelegated to Property Appraisal Liquidation Specialists.

Authority: To administer oaths and affirmations and to certify to those papers when necessary except that the authority to certify shall not apply to papers or documents whose certification is authorized by separate order or directive.

Delegated to: Each of the officers/employees listed in delegation portion for Authorities 1, 2, 3 and 5 (paragraphs 2, 5, 8, and 13) of this Order except for the following: Tax Examiners and Tax Fraud Investigative Aides (Authority 5) are not designated to administer oaths or to perform the other functions mentioned in these paragraphs. They may, however, certify the method and manner of giving notice after serving summonses

Redelegation: This authority may not be redelegated.

Sources of Authority: 26 CFR 301.7602-1(a) and (b), 301.7603-1, 301.7604-1, 301.7605-1(a), 301.7622-1, IRC 7609, Treasury Order 150-10.

To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.

This order supersedes Delegation Order No. 4 (Rev. 21), effective February 22, 1991.

Signed:

James E. Donelson

Acting Chief Compliance Officer.

D.O. No. 4REV22, 1997 WL 33479254 (IRS DLO)

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