

## Delegation Order

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### Order No. 4 (Rev. 22)

Effective Date: 8-18-97

#### Summonses, Oaths, Certifications, and Related Functions

**1. 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)

**Redelegation:** This authority may not be redelegated.

**2. 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

**Redelegation:** This authority may not be redelegated.

**3. 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

**Redelegation:** This authority may not be redelegated.

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

**Delegated to:** Each of the officers/employees listed in Authorities 1, 2 and 3 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

**Redelegation:** This authority may not be redelegated.

**5. 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 Authorities 1, 2 and 3 of this Order