



INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

DELEGATION ORDER No. 18 (Rev. 2)  
EFFECTIVE DATE: July 22, 2024

**Authority to Issue Subpoenas**

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

The authority to issue subpoenas is delegated to the Deputy Inspectors General and the Assistant Inspectors General.

This authority may not be redelegated.

Heather M. Hill  
Acting Inspector General for Tax Administration