DEPARTMENT OF THE TREASURY

WASHINGTON, D.C.

INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DELEGATION ORDER NO. 22 (Rev. 3)
EFFECTIVE DATE: July 22, 2024

CONSENSUAL MONITORING OF WIRE AND NON-WIRE COMMUNICATIONS

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; Treasury Order 115-01; and in accordance with a Memorandum from the Attorney General to the Heads and Inspectors General of Executive Departments and Agencies ("Attorney General's memorandum"), dated May 30, 2002.

The authority to approve the interception of verbal wire and non-wire communications with the consent of at least one party to the communication is hereby delegated as follows:

1. The Deputy Inspector General for Investigations and the Assistant Inspectors General for Investigations are authorized to approve the interception, with the consent of at least one party, of non-telephone conversations in all criminal investigations conducted by the Office of the Treasury Inspector General for Tax Administration pursuant to the requirements set out in the Attorney General's memorandum.

2. Special Agents in Charge may approve interception, with the consent of at least one party, of non-telephone conversations when exigent circumstances preclude obtaining prior written approval from an otherwise designated official.

3. Special Agents in Charge are authorized to approve the interception, with the consent of at least one party, of telephone conversations in all criminal investigations conducted by the Office of the Treasury Inspector General for Tax Administration (TIGTA).

4. TIGTA Special Agents, or persons acting under the direction of Special Agents, are authorized to use monitoring equipment to intercept verbal wire and non-wire communications when approved by delegated officials in this Delegation Order.

5.   This authority may not be re-delegated.

Heather M. Hill
Acting Inspector General for Tax Administration