



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

DELEGATION ORDER No. 27 (Rev. 3)
EFFECTIVE DATE: July 22, 2024

Authorization to Approve Confidential Expenditures

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.

Authority to approve payments for confidential expenditures pertaining to violations of Federal statutes is delegated as follows:

1. The Deputy Inspector General for Investigations may authorize all confidential expenditures of more than \$20,000.
2. The Assistant Inspectors General for Investigations may authorize all confidential expenditures of \$20,000 or less.
3. Special Agents in Charge may authorize confidential expenditures of \$2,500 or less, except they may not authorize confidential expenses for undercover operations.
4. Special Agents in Charge may approve local Imprest Fund payments/reimbursements for all confidential expenditures related to undercover activities covered within the operational plan approved by the Assistant Inspectors General for Investigations.
5. Confidential expenditures are expenditures of such a nature that their disclosure might jeopardize an investigation or create a potential danger to those involved in the investigation. Confidential expenditures include payments made to or on behalf of informants; for undercover operations; for witness protection; and for other expenses necessary for gathering information.

This authority may not be redelegated.

A handwritten signature in cursive script that reads "Heather Hill".

Heather M. Hill
Acting Inspector General for Tax Administration