



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

DELEGATION ORDER No. 35 (Rev. 2)
EFFECTIVE DATE: April 16, 2024

**Authority to Disclose Returns or Return Information and to
Permit Testimony and the Production of TIGTA Documents**

Authority: Inspector General Act of 1978, 5 U.S.C. § 412(e)(1), and I.R.C. § 6103.

Authority to Disclose Returns or Return Information

The authority to disclose returns and/or return information under the Internal Revenue Code (I.R.C.) §§ 6103(h)(1), (h)(4) and (k)(6) is not delegated herein as the language of these provisions themselves permits certain officers and employees of TIGTA to disclose such information.

I. I.R.C. § 6103(c):

The authority to disclose tax returns and return information to a designee of the taxpayer pursuant to the conditions described in I.R.C. § 6103(c) and the Treasury Regulations promulgated thereunder is delegated to TIGTA employees to the extent necessary to perform their official duties.

The authority to withhold any such tax returns and return information from a designee of the taxpayer upon a determination that such disclosure would seriously impair federal tax administration is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

II. I.R.C. § 6103(e):

The authority to disclose or authorize the inspection of tax returns and return information to persons with a material interest pursuant to the conditions described in I.R.C. § 6103(e) is delegated to TIGTA employees to the extent necessary to perform their official duties.

The authority to withhold any such return information pursuant to I.R.C. § 6103(e)(7), upon a determination that such disclosure would seriously impair federal tax administration, is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

III. I.R.C. § 6103(f):

The authority to disclose returns and return information to committees of Congress pursuant to the conditions described in I.R.C. § 6103(f) is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Director of Communications; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

IV. I.R.C. § 6103(g)(2):

The authority to disclose return information as to Presidential appointees and certain other federal government appointees pursuant to the conditions described in I.R.C. § 6103(g)(2) is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

V. I.R.C. § 6103(h):

A. I.R.C. § 6103(h)(2) in conjunction with I.R.C. § 6103(h)(3)(A):

The authority to disclose returns and return information to officers and employees of the Department of Justice, including United States attorneys, in a matter involving tax administration pursuant to the conditions described in I.R.C. § 6103(h)(2), the Treasury Regulations promulgated thereunder, and I.R.C. § 6103(h)(3)(A) is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Audit and Assistant Inspectors General for Audit may redelegate this authority no lower than the Audit Managers. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Special Agents directly involved in such matters. The Deputy Inspector General for Inspections and Evaluations and Assistant Inspector General for Inspections and Evaluations may redelegate this authority no lower than the Directors. The Chief

Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Chief, Disclosure Branch and the TIGTA Counsel attorneys directly involved in such matters.

B. I.R.C. § 6103(h)(2) in conjunction with I.R.C. § 6103(h)(3)(B):

The authority to disclose returns and return information to designated officers and employees of the Department of Justice in response to a written request from the Attorney General, the Deputy Attorney General, or an Assistant Attorney General in a matter involving tax administration pursuant to the conditions described in I.R.C. § 6103(h)(2), the Treasury Regulations promulgated thereunder, and I.R.C. § 6103(h)(3)(B), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

C. I.R.C. § 6103(h)(4):

The authority to determine whether a disclosure of returns and return information in a federal or state judicial or administrative proceeding pertaining to tax administration would identify a confidential informant or seriously impair a civil or criminal tax investigation, pursuant to the conditions described in I.R.C. § 6103(h)(4), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

VI. I.R.C. § 6103(i):

A. I.R.C. § 6103(i)(1) and (i)(5):

The authority to disclose returns and return information, pursuant to an *ex parte* order of a federal district court judge or magistrate, to officers or employees of any federal agency for use in federal nontax administration criminal investigations (pursuant to the conditions described in I.R.C. § 6103(i)(1) and the Treasury Regulations promulgated thereunder), or to locate a fugitive from justice (pursuant to the conditions described in I.R.C. § 6103(i)(5)), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold any such returns and return information, pursuant to I.R.C. § 6103(i)(6), upon a determination that disclosure pursuant to the *ex parte* court order would identify a confidential informant or seriously impair any civil or criminal tax investigation is also delegated to the officials set forth above, but may not be redelegated.

B. I.R.C. § 6103(i)(2):

The authority to disclose return information (other than taxpayer return information as defined in I.R.C. §§ 6103(b)(3) and 6103(i)(2)(C)) to officers and employees of a federal agency for use in federal nontax criminal investigations pursuant to the conditions described in I.R.C. § 6103(i)(2), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold any such return information (other than taxpayer return information), pursuant to I.R.C. § 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation, is also delegated to the officials set forth above, but may not be redelegated.

C. I.R.C. § 6103(i)(3)(A):

The authority to disclose return information (other than taxpayer return information as defined in I.R.C. §§ 6103(b)(3) and 6103(i)(3)(A)(ii)) that may constitute evidence of a violation of any federal criminal law (not involving tax administration) to the head of the appropriate federal agency charged with the responsibility of enforcing such law, pursuant to the conditions described in I.R.C. § 6103(i)(3)(A), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold such return information pursuant to I.R.C. § 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation, is also delegated to the officials set forth above, but may not be redelegated.

D. I.R.C. § 6103(i)(3)(B)(i):

The authority to disclose return information to the extent necessary to apprise appropriate officers or employees of any federal or state law enforcement agency of circumstances involving imminent danger of death or physical injury to any individual, pursuant to the conditions described in I.R.C. § 6103(i)(3)(B)(i), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

E. I.R.C. § 6103(i)(3)(B)(ii):

The authority to disclose return information to the extent necessary to apprise appropriate officers or employees of any federal or state law enforcement agency of circumstances involving imminent flight of a person from federal prosecution pursuant to the conditions described in I.R.C. § 6103(i)(3)(B)(ii), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

F. I.R.C. § 6103(i)(3)(C):

The authority to disclose return information (other than taxpayer return information as defined in I.R.C. §§ 6103(b)(3) and 6103(i)(3)(C)(iii)) that may be related to a terrorist incident, threat, or activity, to the extent necessary to apprise the head of the appropriate federal law enforcement agency responsible for investigating or responding to such terrorist incident, threat, or activity, pursuant to the conditions described in I.R.C. § 6103(i)(3)(C), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold any such return information pursuant to I.R.C. § 6103(i)(6) upon a determination that such disclosure would identify a confidential informant or

seriously impair any civil or criminal tax investigation is also delegated to the officials set forth above, but may not be redelegated.

G. I.R.C. § 6103(i)(4)(C):

The authority to determine whether the admission of any returns and return information into evidence in a judicial or administrative proceeding pertaining to the enforcement of a specifically designated federal criminal statute (not involving tax administration), any investigation which may result in such a proceeding, or any federal grand jury proceeding pertaining to the enforcement of such a criminal statute, would identify a confidential informant or seriously impair a civil or criminal tax investigation, pursuant to the conditions described in I.R.C. § 6103(i)(4)(C), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. Such authority may not be redelegated.

H. I.R.C. § 6103(i)(7)(A):

The authority to disclose return information (other than taxpayer return information as defined in I.R.C. § 6103(b)(3)) upon written request by the head (or their delegate) of a federal law enforcement agency personally and directly involved in the response to or investigation of any terrorist incident, threat or activity, pursuant to the conditions described in I.R.C. § 6103(i)(7)(A), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold any such return information, pursuant to I.R.C. § 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation, is also delegated to the officials set forth above, but may not be redelegated.

I. I.R.C. § 6103(i)(7)(B):

The authority to disclose return information (other than taxpayer return information as defined in I.R.C. §§ 6103(b)(3) and 6103(i)(7)(B)(iv)) upon written request by an officer or employee of the Department of Justice or the Department of the Treasury who is appointed by the President with the advice and consent of the Senate, or who is the Director of the United States Secret Service, if such individual is responsible for the collection and analysis of intelligence and counterintelligence information concerning any terrorist incident, threat or activity, pursuant to the conditions described in I.R.C. § 6103(i)(7)(B), is delegated to the: Principal Deputy Inspector General; Deputy Inspector

General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold any such return information pursuant to I.R.C. § 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation, is also delegated to the officials set forth above, but may not be redelegated.

J. I.R.C. § 6103(i)(7)(C):

The authority to disclose returns and return information for use by federal law enforcement or intelligence agencies engaged in any investigation, response to, or analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity pursuant to an *ex parte* order of a federal district court judge or magistrate agencies engaged in any investigation, response to, or analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity, pursuant to the conditions described in I.R.C. § 6103(i)(7)(C), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate this authority no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Chief Counsel and Deputy Chief Counsel may redelegate this authority no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

The authority to withhold any such returns and return information, pursuant to I.R.C. § 6103(i)(6), upon a determination that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation, is also delegated to the officials set forth above, but may not be redelegated.

K. I.R.C. § 6103(i)(7)(D):

The authority to authorize an application to a federal district court judge or magistrate for an *ex parte* order authorizing the disclosure of returns and return information for use by federal law enforcement or intelligence agencies engaged in any investigation, response to, or analysis of intelligence and counterintelligence information concerning any terrorist incident, threat, or activity, pursuant to the conditions described in I.R.C. § 6103(i)(7)(D), is delegated to the: Principal Deputy Inspector General; and Deputy Inspector General for Investigations.

The authority to withhold any such returns and return information, pursuant to I.R.C. § 6103(i)(6), upon a determination that such disclosure would identify a confidential

informant or seriously impair any civil or criminal tax investigation, is also delegated to the officials set forth above, and may not be redelegated.

VII. I.R.C. § 6103(I):

A. I.R.C. § 6103(I)(4)(A):

The authority to disclose, upon written request, returns and return information, determined to be material and relevant, to an employee or former employee of the Department of Treasury, or their duly authorized legal representative, who is or may be a party to any administrative action or proceeding affecting the personnel rights of such employee or former employee pursuant to the conditions described in I.R.C. § 6103(I)(4)(A), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Audit and Assistant Inspectors General for Audit may redelegate the authority delegated in this paragraph no lower than Audit Manager. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate the authority delegated in this paragraph no lower than the Special Agents directly involved in such matters. The Chief Counsel and Deputy Chief Counsel may redelegate the authority delegated in this paragraph no lower than the TIGTA Counsel attorneys directly involved in such matters.

B. I.R.C. § 6103(I)(4)(B):

The authority to disclose to officers and employees of the Department of Treasury returns and return information for their use in any administrative action or proceeding affecting the personnel rights of an employee or former employee of the Department of Treasury to the extent necessary to advance or protect the interests of the United States pursuant to the conditions described in I.R.C. § 6103(I)(4)(B), is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Audit and Assistant Deputy Inspectors General for Audit may redelegate the authority delegated in this paragraph no lower than Audit Manager. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate the authority delegated in this paragraph no lower than the Special Agents directly involved in such matters. The Chief Counsel and Deputy Chief Counsel may redelegate the authority delegated in this paragraph no lower than the TIGTA Counsel attorneys directly involved in such matters.

VIII. I.R.C. § 6103(n):

The authority to disclose returns and return information to any person to the extent necessary in connection with the programming, maintenance, repair, testing, and procurement of TIGTA equipment, and the providing of other services, for purposes of tax administration, in accordance with the conditions described in I.R.C. § 6103(n) and the Treasury Regulations promulgated thereunder, is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Audit and Assistant Inspectors General for Audit may redelegate the authority delegated in this paragraph no lower than the Audit Managers. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate the authority delegated in this paragraph no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Deputy Inspector General for Inspections and Evaluations and Assistant Inspector General for Inspections and Evaluations may redelegate this authority no lower than the Directors. The Chief Counsel and Deputy Chief Counsel may redelegate the authority delegated in this paragraph no lower than the Associate Chief Counsels and the Chief, Disclosure Branch.

Authority to Permit Testimony and the Production of TIGTA Documents

The authority to determine whether TIGTA employees will be permitted to testify or produce TIGTA records pursuant to a request or demand for the disclosure of such records or information in administrative or judicial proceedings in local, state and federal courts is delegated to the: Principal Deputy Inspector General; Deputy Inspector General for Audit; Assistant Inspectors General for Audit; Deputy Inspector General for Mission Support/CFO; Assistant Inspector General for Mission Support; Chief Information Officer; Deputy Inspector General for Investigations; Assistant Inspectors General for Investigations; Deputy Inspector General for Inspections and Evaluations; Assistant Inspector General for Inspections and Evaluations; Chief Counsel; and Deputy Chief Counsel. The Deputy Inspector General for Audit and Assistant Inspectors General for Audit may redelegate the authority delegated in this paragraph no lower than the Audit Managers. The Deputy Inspector General for Mission Support/CFO and Assistant Inspector General for Mission Support may redelegate this authority no lower than the Directors. The Chief Information Officer may redelegate this authority no lower than the Deputy Chief Information Officer. The Deputy Inspector General for Investigations and Assistant Inspectors General for Investigations may redelegate the authority delegated in this paragraph no lower than the Assistant Special Agents in Charge, Deputy Director, and Assistant Director. The Deputy Inspector General for Inspections and Evaluations and Assistant Inspector General for Inspections and Evaluations may redelegate this authority no lower than the Directors. The Chief

Counsel and Deputy Chief Counsel may redelegate the authority delegated in this paragraph no lower than Associate Chief Counsels.

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

Heather Hill
Acting Treasury Inspector General for Tax Administration