



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

DELEGATION ORDER NO. 21 (REV 1)
EFFECTIVE DATE: FEBRUARY 14, 2001

Investigative and Enforcement Authorities

Authority: Inspector General Act of 1978, as amended (5 U.S.C. App. 3), the Internal Revenue Service Restructuring and Reform Act of 1998 (Public L. 105-206), and Treasury Order 115-01.

Criminal investigators of the Office of the Treasury Inspector General for Tax Administration (TIGTA) are delegated authority to:

1. administer to or take from any person an oath, affirmation, or affidavit whenever necessary for the performance of TIGTA functions;
2. enforce criminal provisions of the internal revenue laws, other criminal provisions of law relating to internal revenue for the enforcement of which the Secretary of the Treasury is responsible, or any other law for which the Secretary has delegated investigative authority to the Internal Revenue Service, pursuant to section 8(D)(k)(1)(A) of the Inspector General Act;
3. carry firearms and perform the following functions, set out in 26 U.S.C. § 7608(b)(2):
 - a) execute and serve search warrants and arrest warrants, and serve subpoenas and summonses issued under the authority of the United States;
 - b) make arrests without warrant for any offense against the United States relating to the internal revenue laws committed in the criminal investigator's presence, or for any felony cognizable under such laws if the criminal investigator has reasonable grounds to believe that the person to be arrested has committed or is committing any such felony; and,
 - c) make seizures of property subject to forfeiture under the internal revenue laws.

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Treasury Inspector General
for Tax Administration