



INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

DELEGATION ORDER NO. 27 (REV. 2)  
EFFECTIVE DATE: APRIL 13, 2006

**AUTHORIZATION TO APPROVE CONFIDENTIAL EXPENDITURES**

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.

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 or the Deputy Assistant Inspector 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 Deputy Inspector General for Investigations or 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.

J. Russell George  
Inspector General