



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

**Delegation Order 25-6 (Rev.1), Cost of Complying With a Summons**

- 1) **Cost of Complying With a Summons**
- 2) **Authority:** To obligate appropriated funds for payment of search costs, reproduction costs and transportation costs on connection with third party summonses.
- 3) **Delegated to:** Business Operating Division (BOD) Commissioners; Deputy Commissioners (Small Business/Self-Employed and Large Business and International); Chief Taxpayer Services; and Deputy Chief, Criminal Investigation.
- 4) **Redelegation:** This authority may be redelegated subject to constraints the officials deem appropriate to Directors (Large Business and International, Small Business/Self-Employed), and their subordinate employees; Field Directors, Director Return Integrity & Compliance Services (RICS), Director of Individual Units, Director Return Integrity Verification Program Management (RIVPM) (Taxpayer Services) and their subordinate employees; Director, Exempt Organizations and Governments Entities and Director, Employee Plans (Tax Exempt and Government Entities) and their subordinate employees. Directors Field Operations (Criminal Investigation) and their subordinate employees.
- 5) **Sources of Authority:** Treasury Order 150-10, Comptroller General B-158810 (October 22, 1976) [56 Comp. Gen. 36(1976)] and (effective after February 28, 1977) IRC 7610, as enacted by the Tax Reform Act of 1976 (Public Law 94-455, Section 1205, 90 Stat. 1699, 1702 (as amended)).
- 6) To the extent that the authority previously experienced consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 25-6 (formerly DO-178, Rev. 6), effective August 8, 1997.

7) Signed: Douglas W. Odonnell Digitally signed by Douglas W. Odonnell  
Date: 2024.10.08 21:02:45 -04'00' October 8, 2024  
Douglas W. O'Donnell, Deputy Commissioner Date