



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 25-8 (Rev. 1), Formal Document Requests

(1) Formal Document Requests

(2) Authority: To issue Formal Document Requests and to perform other related functions.

(3) Delegated to:

- Special agents
- Revenue agents
- Fuel compliance agents
- Tax auditors
- Tax compliance officers
- Revenue officers
- Fuel compliance officers
- Tax law specialists
- Tax analysts
- Tax technicians
- Attorneys (estate tax)
- Paralegals (estate tax)
- Legal assistants (estate tax)
- Estate tax examiners
- Tax examiners and tax technicians in the correspondence examination function

(4) Redlegation: This authority may not be redelegated.

(5) Sources of Authority: Treasury Order 150-10; 26 CFR 301.7602-1 and IRC 982.

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 25-8 (formerly DO-213, Rev. 3) effective October 9, 1996.

(7) Signed:

Douglas W. Odonnell Digitally signed by Douglas W. Odonnell
Date: 2024.03.09 07:47:16 -05'00'

Douglas W. O'Donnell
Deputy Commissioner, Services and Enforcement

Date