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# 18 U.S. Code § 3045

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## Internal revenue violations

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Warrants of arrest for violations of internal revenue laws may be issued by United States magistrate judges upon the complaint of a United States attorney, assistant United States attorney, collector, or deputy collector of internal revenue or revenue agent, or private citizen; but no such warrant of arrest shall be issued upon the complaint of a private citizen unless first approved in writing by a United States attorney.

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