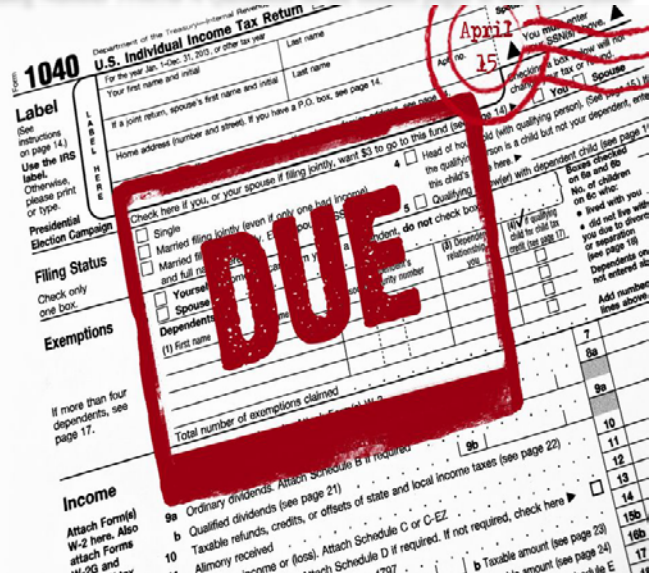


[To LIVE as EVIL]

[A Complacent Policy of Indifference to Evil]

IRS Dogma – “Service + Enforcement = Compliance”

IRS Strategic Plan 2005-2009” Publication 3744 (Rev. 6-2004) Catalog Number 31685B A Quotation on the bottom pages in this publication



"NOW, NORMALLY TAX EVASION WOULD RESULT IN BANK LEVIES, WAGE GARNISHMENT, PROPERTY SEIZURE AND IMPRISONMENT... BUT SINCE YOU'RE AN IRS EMPLOYEE, WE'RE GOING TO MAKE AN EXCEPTION!"

[To LIVE as EVIL] advanced by an Institutionalized Faith in Taxism



Part 9. Criminal Investigation

Table of Contents

- **9.1 Criminal Investigation Mission and Strategies**
 - 9.1.1 [Mission](#)
 - 9.1.2 [Authority](#)
 - 9.1.3 [Criminal Statutory Provisions and Common Law](#)
 - 9.1.4 [Criminal Investigation Directives and Functional Delegations of Authority](#)
- **9.2 Skills and Training**
 - 9.2.1 [Training](#)
 - 9.2.2 [Physical Fitness Program](#)
 - 9.2.3 [Use of Force Procedures](#)
- **9.3 Disclosure and Publicity**
 - 9.3.1 [Disclosure](#)
 - 9.3.2 [Publicity and Internal Communications](#)
- **9.4 Investigative Techniques**
 - 9.4.1 [Investigation Initiation](#)
 - 9.4.2 [SOURCES OF INFORMATION](#)
 - 9.4.4 [Requests for Information](#)
 - 9.4.5 [Interviews](#)
 - 9.4.6 [Surveillance and Non-Consensual Monitoring](#)
 - 9.4.7 [CONSENSUAL MONITORING](#)
 - 9.4.8 [Undercover Operations](#)
 - 9.4.9 [Search Warrants, Evidence and Chain of Custody](#)
 - 9.4.11 [Investigative Services](#)
 - 9.4.12 [Arrests](#)
 - 9.4.13 [Financial Investigative Task Force](#)
- **9.5 Investigative Process**
 - 9.5.1 [Administrative Investigations and General Investigative Procedures](#)
 - 9.5.2 [Grand Jury Investigations](#)
 - 9.5.3 [Criminal Investigation Strategies](#)
 - 9.5.5 [Money Laundering and Currency Crimes](#)

- 9.5.8 [Investigative Reports](#)
 - 9.5.9 [Methods of Proof](#)
 - 9.5.11 [Other Investigations](#)
 - 9.5.12 [Processing Completed Criminal Investigation Reports](#)
 - 9.5.13 [Civil Considerations](#)
 - 9.5.14 [Closing Procedures](#)
- **9.6 Trial and Court Related Activities**
 - 9.6.2 [Plea Agreements and Sentencing Process](#)
 - 9.6.3 [Pre-Trial Procedures](#)
 - 9.6.4 [Trial](#)
- **9.7 Asset Seizure and Forfeiture**
 - 9.7.1 [Roles, Responsibilities, and Authorities](#)
 - 9.7.2 [Civil Seizure and Forfeiture](#)
 - 9.7.3 [Criminal Forfeiture](#)
 - 9.7.4 [PRE-SEIZURE PLANNING](#)
 - 9.7.5 [Forms, Processing, and Documentation](#)
 - 9.7.6 [Custody and Storage of Seized Assets](#)
 - 9.7.7 [Claims And Petitions](#)
 - 9.7.8 [Disposition of Seized and Forfeited Property](#)
 - 9.7.9 [Equitable Sharing and Reverse Asset Sharing](#)
 - 9.7.10 [International Seizures and Forfeitures](#)
 - 9.7.11 [Abandoned Property](#)
 - 9.7.12 [Evidence Seizures](#)
 - 9.7.13 [Title 26 Seizures for Forfeiture](#)
- **9.8 Scheme Development**
 - 9.8.1 [Scheme Development Center](#)
- **9.9 Criminal Investigation Management Information System (CIMIS)**
 - 9.9.1 [Employee Criminal Investigation Management Information System Responsibilities and Procedures](#)
 - 9.9.4 [Criminal Investigation Management Information System Data Fields](#)
- **9.10 Administrative Databases and Software**
 - 9.10.1 [Criminal Investigation Management Information System Equipment Inventory](#)

- **9.11 Fiscal and Personnel Matters**
 - 9.11.1 [Fiscal and Budgetary Matters](#)
 - 9.11.2 [Domestic and Foreign Travel](#)
 - 9.11.3 [INVESTIGATIVE PROPERTY](#)
 - 9.11.4 [Personnel Matters](#)
- **9.12 Administrative and Recordkeeping Matters**
 - 9.12.1 [Miscellaneous Administrative Procedures](#)

[More Internal Revenue Manual](#)

<https://www.irs.gov/irm/part9/index.html>



Compliance & Enforcement Topics

- [Criminal Enforcement Home](#)
- [Compliance and Enforcement Home](#)



Compliance & Enforcement

Criminal Enforcement

In support of the overall IRS Mission, Criminal Investigation serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.

Whistleblower - Informant Award

The IRS Whistleblower Office pays money to people who blow the whistle on persons who do not pay their fair share of tax.

Compliance & Enforcement News

A collection of recent news releases, statements and other items related to IRS compliance and enforcement efforts.

Withholding Compliance Questions & Answers

Withholding Compliance Q&As related to W-4 Forms.

Tax Fraud Alerts

Seek expert advice before you subscribe to any scheme that offers instant wealth or exemption from your obligation as a United States Citizen to pay taxes. Buying into a tax evasion scheme can be very costly.

Page Last Reviewed or Updated: 29-Apr-2016

<https://www.irs.gov/uac/compliance-enforcement>



Compliance & Enforcement Topics

- [Criminal Enforcement Home](#)
- [Compliance and Enforcement Home](#)

Criminal Enforcement

Tax Fraud Alerts

"If it sounds too good to be true, it probably is!" Seek expert advice before you subscribe to any scheme that offers instant wealth or exemption from your obligation as a United States Citizen to pay taxes. Buying into a tax evasion scheme can be very costly. To arrive at the 'Tax Fraud Alerts' page quickly, use the Keyword 'Fraud' from www.irs.gov

Criminal Investigation (CI) At-a-Glance

Criminal Investigation (CI) serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.

What Criminal Investigation Does

Some people bend the tax law -- others break it. Criminal Investigation's job is to pursue the lawbreakers.

Criminal Investigation Statistical Data

Enforcement statistics show trends in areas of fraud. This data assists Criminal Investigation in determining where to focus our resources.

IRS Criminal Investigation Field Office Press Releases - Fiscal Year 2016

Here you will find links to IRS Criminal Investigation press releases issued by the IRS Special Agents in Charge

How to Make an Offshore Voluntary Disclosure

Taxpayers wanting to report undisclosed income or assets should come in through the IRS Voluntary Disclosure Program.

Criminal Investigation Special Agent Careers

A Career In Action! As an IRS Criminal Investigation (CI) Special Agent, you will pull together your accounting and law enforcement skills. CI special agents are duly sworn law enforcement officers who investigate complex financial crimes associated with tax evasion, money laundering, narcotics, public corruption, and much more. Are You Ready For The Challenge?

Information for Retired IRS Criminal Investigation Special Agents

Information for retired IRS Criminal Investigation special agents to apply to "Retired Law Special Agent" credentials under the Law Enforcement Officers Safety Act of 2004.

Page Last Reviewed or Updated: 21-Oct-2015

<https://www.irs.gov/uac/criminal-enforcement-1>



How Criminal Investigations Are Initiated

The Internal Revenue Service Criminal Investigation Division conducts criminal investigations regarding alleged violations of the Internal Revenue Code, the Bank Secrecy Act and various money laundering statutes. The findings of these investigations are referred to the Department of Justice for recommended prosecution.

Sources of Criminal Investigations for IRS Special Agents

Criminal Investigations can be initiated from information obtained from within the IRS when a revenue agent (auditor) or revenue officer (collection) detects possible fraud. Information is also routinely received from the public as well as from ongoing investigations underway by other law enforcement agencies or by United States Attorneys offices across the country.

Preliminary Analysis and Investigation Approvals

Special agents analyze information to determine if criminal tax fraud or some other financial crime may have occurred. Relevant information is evaluated. This preliminary process is called a "primary investigation." The special agent's front line supervisor reviews the preliminary information and makes the determination to approve or decline the further development of the information. If the supervisor approves, approval is obtained from the head of the office, the special agent in charge, to initiate a "subject criminal investigation." At this point, at least two layers of CI management have reviewed the 'primary investigation' material and determined there is sufficient evidence to initiate a subject criminal investigation.

Conducting a Criminal Investigation

Once an investigation is opened, the special agent obtains the facts and evidence needed to establish the elements of criminal activity. Various investigative techniques are used to obtain evidence, including interviews of third party witnesses, conducting surveillance, executing search warrants, subpoenaing bank records, and reviewing financial data.

The special agent works closely with IRS Chief Counsel Criminal Tax Attorneys during the course of the criminal investigation. This process ensures all legal aspects of the investigation and prosecution recommendation are correctly addressed.

Prosecution Recommendations by the Special Agent

After all the evidence is gathered and analyzed, the special agent and his or her supervisor either make the determination that evidence does not substantiate criminal activity, in which case the investigation is 'discontinued,' or the evidence is sufficient to support the recommendation of prosecution, in which case the agent proceeds with the preparation of a written report detailing the findings of violation of the law and recommending prosecution. This report is called a 'special agent report' and it is reviewed by numerous officials, including:

1. The agent's front line supervisor, called the supervisory special agent
2. A criminal investigation quality review team, Centralized Case Review;
3. CI assistant special agent in charge
4. CI special agent in charge.

If CI determines the investigation should be criminally prosecuted, a prosecution recommendation is forwarded to:

1. The Department of Justice, Tax Division, (if it is a tax investigation) or
2. The United States Attorney for all other investigations.

Each level of review may determine that evidence does not substantiate criminal charges and the investigation should not be prosecuted.

Prosecution

If the Department of Justice or the United States Attorney accepts the investigation for prosecution, the IRS special agent will be asked by the prosecutors to assist in preparation for trial. However, once a special agent report is referred to for prosecution, the investigation is managed by the prosecutors.

Conviction

The ultimate goal of an IRS Criminal Investigation prosecution recommendation is to obtain a conviction - either by a guilty verdict or plea. Approximately 3,000 criminal prosecutions per year provide a deterrent effect and signals to our compliant taxpayers that fraud will not be tolerated.