



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.4.13

NOVEMBER 6, 2023

EFFECTIVE DATE

(11-06-2023)

PURPOSE

- (1) (1) This transmits revised IRM 9.4.13, Financial Investigative Task Force

MATERIAL CHANGES

- (1) Added Internal Controls to be compliant with IRM 1.1.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers, Monitoring and Improving Internal Control.
- (2) Subsection 9.4.13.1, added bullet “National Security Task Forces - Joint Terrorism Task Force (JTTF) & Counterintelligence Task Force (CITF)”
- (3) Added 9.4.13.1.1 Background and verbiage: (1) Special agents will be assigned to a task force by CI management on an as-needed basis. Special agents assigned to a task force remain subject to all the policies and procedures of CI, to include the updated IRS Structuring Investigation Policy issued on October 17, 2014. In addition, special agents must participate in required training and management oversight meetings as directed. (2) Criminal Investigation does not permit its special agents to be cross-designated. It makes no difference whether an agent is assigned to an OCDETF or HIDTA, a special agent is not permitted to investigate violations that are not specifically outlined in IRM 9.1.3, Criminal Statutory Provisions and Common Law. All of the authority necessary to conduct financial-related investigations is conveyed to those special agents assigned to and participating in national task forces by the IRS, and in some instances, highlighted by various MOUs negotiated by local IRS management and various local task forces. Criminal Investigation special agents participate on national task forces as federal law enforcement officers operating within the statutory and investigative jurisdiction of the IRS. Notwithstanding IRS jurisdictions and policies, participation in an investigative task force occasionally requires participants to perform investigative tasks and activities for the benefit of and assistance to the entire task force. Consequently, it is permissible for special agents with the appropriate CI management approval to, as an example, assist the task force with the service of subpoenas, conduct interviews with third party witnesses, or assist with the execution of a search warrant, even though CI has no open Primary Investigation (PI) or Subject Criminal Investigation (SCI). (3) It should be noted that cross-designation is not the same as the detailing of state or local police officers. This type of arrangement occurs when CI details a state or local law enforcement officer to work with IRS-CI special agents to enforce the criminal provisions of Title 31 and 18 money laundering. The detailing of state or local Law Enforcement Officers (LEOs) is permissible under the Intergovernmental Personnel Act (IPA) and these officers are detailed, per 5 U.S.C. section 3374(a)(2), as Task Force Officers (TFOs). Once that officer is detailed, he can be allowed to directly participate in CI’s Title 31 and 18 money laundering investigations utilizing their authority under 26 USC section 7608(b)(1) and (2) as authorized by a task force Supervisory Special Agent (SSA). The procedures for detailing a state or local LEO are delineated in IRM 9.4.13.7.2, Detailing of State and Local Law Enforcement Officers. (4) Criminal Investigation special agents in a task force are not authorized to disclose return or tax return information to detailed TFOs or deputized state and local officers who were deputized by the Drug Enforcement Administration (DEA) under 21 USC §878. Although these officers have federal authority, they are not recognized as federal law enforcement employees under the provisions of 26 USC §6103, Confidentiality and Disclosure of Returns and Return Information. (5) Agents participating in a task force are responsible to follow all disclosure regulations pertaining to tax returns, return information and BSA documents. Consult IRM 9.3.1, Disclosure, and 11.3, Disclosure of Official Information, for guidance.

- (4) Added 9.4.13.1.1, Authority and “See IRM 9.1.4, Authority for the delegated authority related to IRM 9.4.13, Financial Investigative Task Force,”
- (5) Added 9.4.13.1.1.1, Acronym Table. Acronyms added to correlate with body of the IRM.
- (6) Updated “Counterterrorism (CT)” to “National Security (NS)” throughout IRM.
- (7) Updated “Warrants and Forfeitures” to “Asset Recovery & Investigative Services (ARIS)” throughout the IRM.
- (8) Subsection 9.4.13.1.2(2) added “When appropriate, a General Investigation (GI) should be opened for agents assigned to these task forces. Time spent on case development and other related task force assistance, described above, with no open PI or SCI, can be charged to the GI” to the end of the paragraph.
- (9) Subsection 9.4.13.2(1) added “Additionally, the organized crime program includes guidelines for non-drug centric Priority Transnational Organized Crime (PTOC) Investigations. The PTOC investigations involve support for the highest priority transnational organized crime (TOC) that pose the greatest threat to public safety and national security.”
- (10) Subsection 9.4.13.2(2) added “OCDETF is the centerpiece of the Attorney General’s strategy to combat transnational-organized-crime and to reduce the availability of illicit narcotics in the nation by using a prosecutor-led, multi-agency approach to enforcement.”, “and other major international crimes”, and “command and control”.
- (11) Subsection 9.4.13.2(3) added Acronym “Top International Criminal Organization Targets (TICOT)”.
- (12) Subsection 9.4.13.2.1(1) updated verbiage to state “The Commissioner, IRS; Chief, IRS:CI; Director, Global Operations Policy & Support; Directors, Narcotics and National Security Section, Director(s) Field Operations and Special Agents in Charge (SAC) are responsible for administering and providing general guidelines for IRSIRS:CI objectives and responsibilities under the program”.
- (13) Subsection 9.4.13.2.1(3) updated from “International Operations” to state “Global Operations Policy & Support”.
- (14) Subsection 9.4.13.2.1(4) updated to state “The Director, Narcotics and National Security, will monitor all aspects of the program to ensure that IRS:CI objectives under the program are achieved and regularly provide feedback to the Director, Operations Policy and Support.”
- (15) Subsection 9.4.13.2.3, add three bullet statements: “e)Investigations directly tied or linked to leadership of Transnational Criminal Organization (TCO) Defined Targets listed on the Attorney General’s Top International Criminal Organization Targets (TICOT) List, provided the TCO is subject to U.S. legal jurisdiction and its activities significantly impact the United States or present a significant existing or emerging threat to the public safety or national security interests of the United States,” , “f)Investigations directly tied or linked to leadership of TCOs listed on the interagency Threat Mitigation Working Group (TMWG) list, provided the TCO is subject to U.S. legal jurisdiction and its activities significantly impact the United States or present a significant existing or emerging threat to the public safety or national security interests of the United States, or”, “g)Investigations targeting leadership of major TCOs subject to U.S. legal jurisdiction whose activities significantly impact the United States or that present a significant existing or emerging threat to the public safety, economic, or national security interests of the United States, including, but not limited to, TCOs that: Advance the proliferation of weapons of mass destruction or their delivery systems, Facilitate the activities of State Department-designed Foreign Terrorist Organizations, Engage in or facilitate corruption of domestic or foreign public officials that threatens the political stability of sovereign nations, especially the United States or its allies, Conduct or facilitate cyber or other activities that threaten to destabilize the U.S. critical infrastructure, key resources, or ability to govern, Conduct or facilitate cyber or other

- activities that penetrate or destabilize global financial or strategic markets or institutions, Facilitate espionage by foreign intelligence organizations or governments hostile to the United States; or, Obstruct justice by advancing technology and techniques to combat law enforcement in its efforts to combat Transnational Organized Crime (TOC).
- (16) Subsection 9.4.13.2.4(1) added "It should be noted that there is no CIP code for TOC. TOC cases will use the CI Program (CIP), OCDETF.
 - (17) Subsection 9.4.13.2.4(2) removed "or using the Form 5043, Criminal Investigation Monthly Activity Report, generated from the Diary to manually input into CIMIS.
 - (18) Subsection 9.4.13.2.5(4) removed "Routine involvement and assignment to OCDETF will not necessitate the issuance of a top secret security clearance" and "through the background investigation coordinator".
 - (19) Subsection 9.4.13.2.6(c) removed "HIDTAs, Anti-Terrorism Advisory Council (ATAC)s, and JTTFs" and added "OCDETF and NS task forces".
 - (20) Subsection 9.4.13.2.6(e) removed "narcotics and terrorism" and added "OCDETF and NS".
 - (21) Subsection 9.4.13.3 updated to state, "The Commissioner, IRS, through the Chief, IRS:CI; Director, Global Operations Policy & Support; Director, Narcotics and National Security; Directors, Field Operations; and the SAC are responsible for administering and providing general guidelines for IRS aspects of narcotics related investigations".
 - (22) Subsection 9.4.13.3.7 removed "the HQ analyst in Narcotics and Counterterrorism" and added "their respective Regional OCDETF Coordinator in Narcotics and National Security Section".
 - (23) Subsection 9.4.13.3.11 added paragraph (5) In addition, Special Purpose Codes (SPC) are also used to accurate track case coordination and data inquiries. The following SPC Code should be input into CIMIS when the respective case is requesting resources from or coordinated by the following task forces: OCEDTF Fusion Center - Research & ANalysis, Special Operations Division (SOD) - DEA, International Organized Crime Intelligence Operations Center (IOC-2), National Targeting Center Investigations (NTC), Joint Criminal Opiod Darknet Enforcement (JCODE), Any sanctions enforcement investigations (Sanctions Enforcement).
 - (24) Subsection 9.4.13.4(1) updated verbiage to state "The High Intensity Drug Trafficking Area Program was established to disrupt the market of illegal drugs by assisting federal, state, and local law enforcement agencies participating in the HIDTA program with coordinated financial resources, investigative support, and intelligence analysis used to dismantle and disrupt drug trafficking, money laundering and armed violent criminal organizations. HIDTA uses the funding provided by the Office of National Drug Control Policy (ONDCP). . The Director, ONDCP, has oversight of the HIDTA's."
 - (25) Subsection 9.4.13.5 updated section title to state "**National Security Task Forces - Joint Terrorism Task Force (JTTF) & Counterintelligence Task Force (CITF)**"
 - (26) Subsection 9.4.13.5(1) added "IRS:CI is a participating member of the NJTTF and has staffing available to assist at the National level."
 - (27) Added Subsection 9.4.13.5(2) "The CITF mission is to enhance communication, coordination, and cooperation between federal, state, and local government agencies along with members of the military and intelligence community to combat global adversarial intelligence threats acting under the direction of foreign states as well as non-state actors such as transnational terrorist groups and transnational criminal organizations. IRS:CI's role is to assist in the Disruption or Neutralization of the national security threats through federal prosecutions. The National Counterintelligence Task Force (NCITF) was formed to support the individual CITFs offices across the country by providing

operational support, program management and oversight. IRS:CI is a participating member of the NCITF and has staffing available to assist at the National level.”

- (28) Subsection 9.4.13.5(3) updated verbiage to state “All IRS:CI employees assigned to the JTTF and/or CITF are required to obtain and maintain a top secret level security clearance along with Treasury approved access to sensitive compartmented information (TS/SCI). Additionally, IRS:-CI SSAs who manage an employee who is assigned to the JTTF/VITF are authorized and recommended to obtain and maintain TS/SCI clearance. Failure to maintain proper clearance, submit required notifications, and complete required training may result in the loss of security clearance and standing with the JTTF/CITF.”
- (29) Removed Subsection 9.4.13.5(5) “All JTTF personnel are required to attend the Joint Terrorism Operations Course (JTOC). The JTOC is funded by the FBI’s counterterrorism division and is a 2-week training course held at FBI’s training facility in Quantico Virginia”.
- (30) Removed Subsection 9.4.13.5(6) “All Joint Terrorism Task Force (JTTF) personnel attending JTOC will still follow IRS procedures for requesting approval to attend training; however, should not utilize its current automated travel system for travel approval. All Joint Terrorism Task Force (JTTF) personnel will utilize the FBI’s current automated system to request approval for the funding through their JTTF SSA.”
- (31) Subsection 9.4.13.5(7) updated last sentence to state “Employees should seek guidance from the IRS:CI headquarters liaisons to NJTTF/NCITF for clarification on procedures, disclosure, travel, and intelligence matters when they believe IRS:CI policy or IRS disclosure laws in conflict with the DIOG.
- (32) Subsection 9.4.13.5(9) removed ”IRM 9.9.4. In an effort to de-conflict investigations special agents are also required to enter all associate identities into CIMIS under their numbered investigation.” and added “IRM 9.5.3.4.3. Additionally, special agents are required to enter all associate identities into CIMIS under their numbered investigation prior to deconflicting their cases through the OCDEF Fusion Center”.
- (33) Removed Subsection 9.4.13.5(11) “Special agents should list the charges under investigation in CIMIS in the following order: charges being pursued by the JTTF as the primary charge, and potential criminal charges related to title 18, 31, or 26 as secondary charges.”
- (34) Removed Subsection 9.4.13.5.1 **“Counterterrorism Center (CTC) (1)** The Counterterrorism Center (CTC) was established to assist field offices exclusively on counterterrorism issues. Criminal Investigation’s efforts at the CTC will be dedicated to providing nationwide research and project support to CI and JTTF terrorist financing investigations. The CTC is staffed by CI special agents and Investigative Analysts (IA). Together these professionals research leads and field office inquiries and provide ongoing case support as requested. Using data from tax-exempt organizations and other tax-related information that is protected by strict disclosure laws, the CTC analyzes information not available to, or captured by, any other law enforcement agency. Thus, a complete analysis of all financial data is performed by the CTC and disseminated for further investigation.”
- (35) Subsection 9.4.13.6(1) updated verbiage to state “Organized crime refers to self-perpetuating, structured, and disciplined associations of individuals who combine for the purpose of obtaining monetary or commercial gains or profits, either wholly or in part, by illegal means. These groups traditionally have a strong leader to whom group members and associates owe loyalty and to whom they pay a percentage of their profits. These groups generally engage in illegal enterprises such as drug trafficking, gambling, loan sharking, extortion, theft, arson, labor racketeering, pornography, prostitution, white collar crimes of all descriptions, and money laundering. They usually employ extortion, bribery corruption and violence to achieve their objectives.”

- (36) Subsection 9.4.13.6(4)(a) updated verbiage to state "Recommend prosecution of strike force subjects for criminal violations T18, T31 and/or T26 as well as pursue forfeiture of criminally derived proceeds."
- (37) Additional revisions, deletions, and grammatical changes were made throughout the section, that did not result in substantive changes but contributed to procedural clarity of the subject matter.
- (38) New subsections have been added, prompting new IRM section and subsection numbering.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.4.13, Financial Investigative Task Force, dated (August 17, 2015).

AUDIENCE

CI.

Signed by
Guy A. Ficco
for James C. Lee
Chief, Criminal Investigation

9.4.13

Financial Investigative Task Force

Table of Contents

9.4.13.1 Program and Scope and Objectives

9.4.13.1.1 Background

9.4.13.1.2 Authority

9.4.13.1.3 Roles and Responsibilities

9.4.13.1.4 Program Management and Review

9.4.13.1.5 Program Controls

9.4.13.1.6 Acronyms

9.4.13.1.7 Related Resources

9.4.13.1.8 Task Force Assignments, Authority and Disclosure

9.4.13.2 Organized Crime Drug Enforcement Task Force (OCDETF) Program

9.4.13.2.1 Organized Crime and Drug Enforcement Task Force (OCDETF) Organization and Responsibilities

9.4.13.2.2 Task Force Regions and Core Cities

9.4.13.2.3 Investigation Selection and Review Procedures

9.4.13.2.4 Tracking Procedures for Organized Crime and Drug Enforcement Task Force (OCDETF) Investigations

9.4.13.2.5 Physical and Personnel Security In Organized Crime and Drug Enforcement Task Force (OCDETF) Settings

9.4.13.2.6 The Duties and Responsibilities of the OCDETF/National Security (NS) Coordinators

9.4.13.2.6.1 Reimbursement to State and Local Law Enforcement

9.4.13.2.6.2 Internal Revenue Procedures for State and Local Overtime Reimbursement

9.4.13.2.6.3 Agreement Forms and Procedures

9.4.13.2.6.3.1 Form 9975, Agreement Between Treasury Enforcement Agencies and Local, County and State Law Enforcement Agencies for the Reimbursement of Expenses

9.4.13.2.6.3.2 Form 9973, Department of The Treasury Local, County, and State Law Enforcement Agency Reimbursement Request for Overtime Costs and Authorized Expenses (Attachment to Agreement)

9.4.13.2.6.3.3 Form 9974, Request to Establish Reimbursement for Local, County and State Law Enforcement Agencies Participating in Joint Law Enforcement Operations with Treasury Law Enforcement Agencies

9.4.13.2.6.3.4 Form 9972, Request for Reimbursement of Joint Operations Expenses

9.4.13.2.6.3.5 Letter 2963, Amended State and Local Overtime Agreements

9.4.13.2.6.3.6 Automated Clearing House (ACH) Vendor/Miscellaneous Payment Enrollment Form

9.4.13.2.6.3.7 Request to Establish and Monitor State and Local Overtime Agreements

-
- 9.4.13.3 NON-OCDETF Narcotics Investigations Including Narcotics Other and High Intensity Drug Trafficking Area (HIDTA) Investigations
 - 9.4.13.3.1 Selection of Investigations
 - 9.4.13.3.2 Interagency Priorities in Narcotics Investigations
 - 9.4.13.3.3 Field Office Processing of Drug Enforcement Administration (DEA) Information
 - 9.4.13.3.4 Processing Narcotics Investigations
 - 9.4.13.3.5 Use of Civil Enforcement Measures in Narcotics Investigations
 - 9.4.13.3.6 Disclosure and Exchange of Information in Narcotics Investigations
 - 9.4.13.3.7 Enforcement Actions, Searches, and Seizures in Narcotics Investigations
 - 9.4.13.3.8 Relationships with Informants
 - 9.4.13.3.9 Security in Transmitting Narcotics-Related Investigative Documents
 - 9.4.13.3.10 Strategic Narcotics Information
 - 9.4.13.3.11 Narcotics-Related Investigative Record Keeping and Reporting Requirements
 - 9.4.13.4 High Intensity Drug Trafficking Area (HIDTA)
 - 9.4.13.5 National Security Task Forces - Joint Terrorism Task Force (JTTF) & Counterintelligence Task Force (CITF)
 - 9.4.13.6 Organized Crime (OC) and Strike Force
 - 9.4.13.6.1 General Strike Force Procedures
 - 9.4.13.6.2 Disclosure Procedures in Strike Force Investigations
 - 9.4.13.6.3 Grand Jury Relationship
 - 9.4.13.6.4 Management Responsibilities for Strike Force Activities
 - 9.4.13.6.4.1 Responsibility of the Chief, IRS:CI
 - 9.4.13.6.4.2 Responsibility of the Director, Field Operations
 - 9.4.13.6.4.3 Responsibility of the Special Agent in Charge
 - 9.4.13.6.4.4 Responsibility of the Supervisory Special Agent
 - 9.4.13.7 Financial Investigative Task Force (FITF)
 - 9.4.13.7.1 Conducting the Financial Investigative Task Force (FITF) Investigation
 - 9.4.13.7.2 Detailing of State and Local Law Enforcement Officers (LEOs)
 - 9.4.13.8 The Bank Secrecy Act (BSA) Program
 - 9.4.13.8.1 Guidelines for CI Participation in Suspicious Activity Report-Review Teams (SAR-RT)
 - 9.4.13.8.1.1 SAR-RT Responsibilities and Duties for CI
 - 9.4.13.8.1.2 SAR- RT Investigative Contacts by CI Personnel
 - 9.4.13.8.1.3 SAR-RT Access to Tax Information
 - 9.4.13.8.2 Guidelines for CI Initiation and Maintenance of Financial Crimes Task Forces (FCTFs)
 - 9.4.13.8.2.1 Responsibilities and Duties for CI
 - 9.4.13.8.3 Bank Secrecy Act (BSA) Re-Dissemination Guidelines
 - 9.4.13.9 Memorandum of Understanding (MOU)
 - 9.4.13.9.1 Processing a Memorandum of Understanding (MOU) for Approval

9.4.13.1

(11-06-2023)

Program and Scope and Objectives

- (1) This section provides guidance relative to Internal Revenue Service (IRS):Criminal Investigation's (CI) participation in investigative task forces. The task forces discussed in detail in this section are not all inclusive. This section includes general instructions for IRS:CI's participation in any task force developed to address a particular area of concern which falls within IRS:CI's jurisdiction, such as developing and processing a Memorandum of Understanding (MOU). Memorandums of Understanding are necessary to ensure that IRS:CI's policies and procedures regarding such matters as informants, case documentation, undercover operations, asset forfeiture and other sensitive areas are consistently applied. The task forces addressed in detail in this section include:
 - Organized Crime and Drug Enforcement Task Force (OCDETF) Program
 - The High Intensity Drug Trafficking Area (HIDTA) Program
 - Anti-Terrorism Task Force including the Joint Terrorism Task Force (JTTF)
 - Organized Crime and Strike Force Program
 - National Security Task Forces - Joint Terrorism Task Force (JTTF) & Counterintelligence Task Force (CITF)
 - Non-OCDETF Narcotics Investigations
 - Financial Investigative Task Force (FITF), including Suspicious Activity Report Review Teams (SAR-RT) and Financial Crimes Task Forces (FCTF) within CI's Bank Secrecy Act (BSA) Program
- (2) Audience: All CI employees.
- (3) Policy Owner: Director, Global Financial Crimes & Policy and Director, Advanced Analytics and Innovation.
- (4) Program Owner: Director, Global Financial Crimes & Policy and Director, Advanced Analytics and Innovation.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: N/A.
- (7) Goal: To discuss different types of investigations IRS CI investigates.

9.4.13.1.1

(11-06-2023)

Background

- (1) Special agents will be assigned to a task force by CI management on an as-needed basis. Special agents assigned to a task force remain subject to all the policies and procedures of CI, to include the updated IRS Structuring Investigation Policy issued on October 17, 2014. In addition, special agents must participate in required training and management oversight meetings as directed.
- (2) Criminal Investigation does not permit its special agents to be cross-designated. It makes no difference whether an agent is assigned to an OCDETF or HIDTA, a special agent is not permitted to investigate violations that are not specifically outlined in IRM 9.1.3, Criminal Statutory Provisions and Common Law. All of the authority necessary to conduct financial-related investigations is conveyed to those special agents assigned to and participating in national task forces by the IRS, and in some instances, highlighted by various MOUs negotiated by local IRS management and various local task forces. Criminal Investigation special agents participate on national task forces as federal law enforcement officers operating within the statutory and investigative

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- (3) It should be noted that cross-designation is not the same as the detailing of state or local police officers. This type of arrangement occurs when CI details a state or local law enforcement officer to work with IRS-CI special agents to enforce the criminal provisions of Title 31 and 18 money laundering. The detailing of state or local Law Enforcement Officers (LEOs) is permissible under the Intergovernmental Personnel Act (IPA) and these officers are detailed, per 5 U.S.C. section 3374(a)(2), as Task Force Officers (TFOs). Once that officer is detailed, he can be allowed to directly participate in CI's Title 31 and 18 money laundering investigations utilizing their authority under 26 USC section 7608(b)(1) and (2) as authorized by a task force Supervisory Special Agent (SSA). The procedures for detailing a state or local LEO are delineated in IRM 9.4.13.7.2, Detailing of State and Local Law Enforcement Officers.
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- (5) Agents participating in a task force are responsible to follow all disclosure regulations pertaining to tax returns, return information and BSA documents. Consult IRM 9.3.1, Disclosure, and 11.3, Disclosure of Official Information, for guidance.

9.4.13.1.2
(11-06-2023)
Authority

- (1) See IRM 9.1.4, Authority for the delegated authority related to IRM 9.4.13, Financial Investigative Task Force.

9.4.13.1.3
(11-06-2023)
Roles and Responsibilities

- (1) The Director, Global Financial Crimes & Policy and Director, Advanced Analytics and Innovation is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.
- (2) Special agents are authorized to assist the attorney for the government in conducting investigations, preparing for indictment and trial, and obtaining evidence relative to sentencing in matters involving potential violations of Title 26, Title 18, and/or Title 31 of the United States Code committed in contravention of tax, bank secrecy, or money laundering statutes. An attorney for the government or Strike Force Attorney may request special agents to assist in such investigations by a Federal grand jury, or to make presentations to a Federal grand jury.

9.4.13.1.4
(11-06-2023)
**Program Management
and Review**

- (1) The Director, Global Financial Crimes & Policy and Director, Advanced Analytics and Innovation will:
 - a. Review the IRM annually.
 - b. Update the IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments and for consistent administration of the tax laws.
 - c. Incorporate all permanent interim content into the next revision of the IRM section prior to the expiration date.

9.4.13.1.5
(11-06-2023)
Program Controls

- (1) The Director, Global Financial Crimes & Policy and Director, Advanced Analytics and Innovation will review the instructions and guidelines relating to the investigation of tax returns and other IRS documents for procedural, operational, and editorial changes.

9.4.13.1.6
(11-06-2023)
Acronyms

- (1) The table lists commonly used acronyms and their definitions:

Acronym	Description
ACH	Automated Clearing House
AFC	Asset Forfeiture Coordinator
ARIS	Asset Recovery & Investigative Services
ASAC	Assistant Special Agent in Charge
ATAC	Anti-Terrorism Advisory Council
AUSA	Assistant United States Attorney
BSA	Bank Secrecy Act
CFR	Code of Federal Regulations
CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
CIP	CI Program
CPOT	Consolidated Priority Organization Target
CT Counsel	Criminal Tax Counsel
DEA	Drug Enforcement Administration
DIOG	Domestic Investigations and Operations Guidelines
DOJ	Department of Justice
FBI	Federal Bureau of Investigation
FC	Financial Crimes
FCTF	Financial Crimes Task Force
FinCen	Financial Crimes Enforcement Network
FITF	Financial Investigative Task Force

GI	General Investigation
HIDTA	High Intensity Drug Trafficking Area
HQ	Headquarters
IA	Investigative Analyst
IDRS	Integrated Data Retrieval System
IOC-2	International Organized Crime Intelligence Operations Center
IPA	Intergovernmental Personnel Act
JCODE	Joint Criminal Opioid Darknet Enforcement
JTOC	Joint Terrorism Operations Course
JTTF	Joint Terrorism Task Force
LEA	Law Enforcement Agencies
LEM	Law Enforcement Manual
LEO	Law Enforcement Officer
MOU	Memorandum of Understanding
NAROT	Narcotics-Other
NBFI	Non-Bank Financial Institutions
NCITA	National Criminal Investigation Training Academy
NJTTF	National Joint Terrorism Task Force
NS	National Security
NTC	National Targeting Center Investigation
OC	Organized Crime
OCDETF	Organized Crime and Drug Enforcement Task Force
OCDETF/CT	Organized Crime and Drug Enforcement Task Force & Counterterrorism
ONDCP	Office of National Drug Control Policy
PI	Primary Investigation
PTOC	Priority Transnational Organized Crime
RAC	Resident Agent in Charge
REIM	Reimbursement Number
RPOT	Regional Priority Organization Target
SAC	Special Agent in Charge
SAR-RT	Suspicious Activity Report Review Team
SCI	Subject Criminal Investigation

SLOT	State and Local Overtime
SOD	Special Operations Division
SSA	Supervisory Special Agent
TCO	Transnational Criminal Organization
TEOAF	Treasury Executive Office for Asset Forfeiture
TERROCDETF	Terrorism & Organized Crime and Drug Enforcement Task Force
TFF	Treasury Forfeiture Fund
TFO	Task Force Officer
TICOT	Top International Criminal Organization Target
TIN	Tax Identification Number
TMWG	Threat Mitigation Working Group
TOC	Transnational Organized Crime
USAO	United States Attorney's Office
WARG	Washington Area Representative Group

9.4.13.1.7
(11-06-2023)

Related Resources

- (1) IRM 9.3.1, Disclosure.
- (2) IRM 9.1.4, Criminal Investigation Directives and Functional Delegations of Authority.
- (3) IRM 9.4.13.8.3 , BSA Re-Dissemination Guidelines.
- (4) IRM 9.5.12, Processing Completed Criminal Investigation Reports.
- (5) IRM 9.5.13, Civil Considerations.
- (6) IRM 11.3.26, Wagering Tax Information.
- (7) IRM 11.3.28, Disclosure of Official Information, Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws.
- (8) IRM 11.3.34, Disclosure of Official Information, Disclosure for Non-tax Criminal Violations.
- (9) Law Enforcement Manual (LEM) 9.14.1.

9.4.13.1.8
(11-06-2023)

Task Force Assignments, Authority and Disclosure

- (1) Special agents will be assigned to a task force by IRS:CI's management on an as-needed basis. Special agents assigned to a task force remain subject to all the policies and procedures of IRS:CI, to include the updated IRS Structuring Investigation Policy issued on October 17, 2014. In addition, special agents must participate in required training and management oversight meetings as directed.
- (2) IRS:CI does not permit its special agents to be cross-designated. It makes no difference whether an agent is assigned to an OCDEF or HIDTA, a special

agent is not permitted to investigate violations that are not specifically outlined in IRM 9.1.3, Criminal Statutory Provisions and Common Law. All of the authority necessary to conduct financial-related investigations is conveyed to those special agents assigned to and participating in national task forces by the IRS, and in some instances, highlighted by various Memorandum of Understanding (MOUs) negotiated by local IRS management and various local task forces. IRS:CI special agents participate on national task forces as federal law enforcement officers (LEOs) operating within the statutory and investigative jurisdiction of the IRS. Notwithstanding IRS jurisdictions and policies, participation in an investigative task force occasionally requires participants to perform investigative tasks and activities for the benefit of and assistance to the entire task force. Consequently, it is permissible for special agents with the appropriate IRS:CI management approval to, as an example, assist the task force with the service of subpoenas, conduct interviews with third party witnesses, or assist with the execution of a search warrant, even though IRS:CI has no open Primary Investigation (PI) or Subject Criminal Investigation (SCI). When appropriate, a General Investigation (GI) should be opened for agents assigned to these task forces. Time spent on case development and other related task force assistance, described above, with no open PI or SCI, can be charged to the GI.

- (3) It should be noted that cross-designation is not the same as the detailing of state or local police officers. This type of arrangement occurs when IRS:CI details a state or local LEOs to work with IRS:CI special agents to enforce the criminal provisions of Title 31 and 18 money laundering. The detailing of state or local LEOs is permissible under the Intergovernmental Personnel Act (IPA) and these officers are detailed, per 5 U.S.C. section 3374(a)(2), as Task Force Officers (TFOs). Once that officer is detailed, he can be allowed to directly participate in IRS:CI's Title 31 and 18 money laundering investigations utilizing their authority under 26 USC section 7608(b)(1) and (2) as authorized by a task force Supervisory Special Agent (SSA). The procedures for detailing a state or local LEO are delineated in IRM 9.4.13.7.2, Detailing of State and Local Law Enforcement Officers.
- (4) IRS:CI special agents in a task force are not authorized to disclose return or tax return information to detailed TFOs or deputized state and local officers who were deputized by the Drug Enforcement Administration (DEA) under 21 USC §878. Although these officers have federal authority, they are not recognized as federal law enforcement employees under the provisions of 26 USC §6103, Confidentiality and Disclosure of Returns and Return Information.
- (5) Agents participating in a task force are responsible to follow all disclosure regulations pertaining to tax returns, return information and Bank Secrecy Act (BSA) documents. Consult IRM 9.3.1, Disclosure, and IRM 11.3.1, Disclosure of Official Information, Introduction to Disclosure for guidance.

9.4.13.2
(11-06-2023)
**Organized Crime Drug
Enforcement Task Force
(OCDETF) Program**

- (1) The Narcotics Program supports IRS:CI's participation in OCDETF and HIDTA investigations of members of high-level drug trafficking organizations. Additionally, the narcotics program includes Non-OCDETF/Non-HIDTA and localized need investigations that involve the financial activities of individuals who transport, distribute, or finance illegal drugs or launder significant illegal drug proceeds. Additionally, the organized crime program includes guidelines for non-drug centric Priority Transnational Organized Crime (PTOC) Investigations.

The PTOC investigations involve support for the highest priority transnational organized crime (TOC) that pose the greatest threat to public safety and national security.

- (2) OCDETF is the centerpiece of the Attorney General's strategy to combat transnational-organized-crime and to reduce the availability of illicit narcotics in the nation by using a prosecutor-led, multi-agency approach to enforcement. The goal of the OCDETF Program is to identify, investigate, and prosecute the transnational, national, and regional criminal drug organizations most responsible for the illegal drug supply in the US and the diversion of licit drugs and other major international crimes. These organizations include the command and control, international supply sources, their international and domestic transportation organizations, their regional and local distribution networks, their money launderers and financial infrastructure, and their violent enforcers. The OCDETF seeks to disrupt and dismantle every component of these drug trafficking networks in order to reduce the drug supply in the US and diminish the violence and other drug-related criminal activity associated with these organizations.
- (3) Significant drug trafficking and money laundering organizations include the organizations identified as Consolidated Priority Organization Target (CPOT) as well as each individual region's Regional Priority Organization Target (RPOT) and Top International Criminal Organization Targets (TICOT).
- (4) Each of the nine OCDETF regions has its own organizational identity with an Assistant United States Attorney (AUSA) coordinator, located in that region's core city.
- (5) IRS:CI maintains a national coordinator who liaises with the OCDETF executive office and regional coordinators who liaise with each of the other agency coordinators for each OCDETF region.
- (6) Disclosure of any tax information must be consistent with 26 USC §6103, Confidentiality and Disclosure of Returns and Return Information. The IRM 11.3.1, Disclosure of Official Information, Introduction to Disclosure provides guidance on this subject. The local Disclosure Officer is also a reliable avenue for assistance.

9.4.13.2.1
(11-06-2023)
**Organized Crime and
Drug Enforcement Task
Force (OCDETF)
Organization and
Responsibilities**

- (1) The Commissioner, IRS; Chief, IRS:CI; Director, Global Operations Policy & Support; Director, Narcotics and National Security Section, Director(s) Field Operations and Special Agents in Charge (SAC) are responsible for administering and providing general guidelines for IRS:CI objectives and responsibilities under the program.
- (2) Primary liaison between IRS:CI and Department of Justice (DOJ) will be maintained at the CI Headquarters (HQ) level of IRS:CI and the Associate Attorney General level of DOJ.
- (3) The Chief, IRS:CI, is designated the senior coordinating official responsible for implementing IRS objectives and responsibilities under the program and for monitoring its progress. The Chief sits on the OCDETF agency heads' board. The Director, Global Operations Policy & Support, sits on the OCDETF operations chiefs' board.

- (4) The Director, Narcotics and National Security, will monitor all aspects of the program to ensure that IRS:CI objectives under the program are achieved and regularly provide feedback to the Director, Operations Policy and Support.
- (5) The National OCDETF coordinator performs the majority of the day-to-day HQ liaison activities with the OCDETF executive office. The national coordinator sits on the OCDETF executive office's Washington Area Representative's Group (WARG) and on the CPOT working group.
- (6) Organized Crime and Drug Enforcement Task Force/ National Security (OCDETF/NS) coordinators for the OCDETF regions work at the direction of the Director, Narcotics and National Security, and represent HQ in the overall administration of the IRS-OCDETF and CT efforts.
- (7) The SAC will monitor all aspects of the OCDETF program within his/her field office to ensure IRS:CI objectives are met. Further, as re-delegated by the Commissioner under Delegation Order No. 9-3, Criminal Referral Authority (formerly Delegation Order No. 206, Rev. 1 and 263, Rev. 2), the SAC, is authorized to review, approve, and refer task force investigations directly to the DOJ, Tax Division, for grand jury investigation without first submitting those investigations to Area Counsel for legal review. However, the legal resources of Counsel's office will continue to be utilized when requested by DOJ or IRS officials. This authority was re-delegated by the Chief, IRS:CI, to the SAC, see CI Delegation Order No. 3, Criminal Referral Authority, located in IRM 9.1.4, Criminal Investigation Directives and Functional Delegations of Authority.
- (8) The SAC, in both core city and non-core city task forces, will provide for the selection and supervision of all field office personnel assigned to a task force and will serve on any local coordination group(s) within the field office's jurisdiction. The responsibility to attend local coordination groups cannot be delegated by the SAC below the level of an SSA.

9.4.13.2.2
(11-06-2023)

Task Force Regions and Core Cities

- (1) The task force regions and core cities, established according to US judicial jurisdictions, are found on the IRS:CI website.

9.4.13.2.3
(11-06-2023)

Investigation Selection and Review Procedures

- (1) The investigation selection criteria are:
 - a. Investigations directly tied or linked to major drug trafficking and/or money laundering organizations listed on the Attorney General's CPOT list
 - b. Investigations directly tied or linked to major drug trafficking and/or money laundering organizations listed on a region's RPOT list
 - c. Investigations against major drug trafficking and/or money laundering organizations, including those that use acts of violence to further their drug trafficking activity, that currently have linkage to, or have the demonstrated potential to link to, components and/or facilitators of regional, nationwide, or international drug trafficking or money laundering organizations
 - d. Investigations against major organizations involved in illegal production, distribution, or dispensing of large quantities of otherwise legal controlled substances, such as prescription drugs
 - e. Investigations directly tied or linked to leadership of Transnational Criminal Organization (TCO) Defined Targets listed on the Attorney

General's Top International Criminal Organization Targets (TICOT) List, provided the TCO is subject to U.S. legal jurisdiction and its activities significantly impact the United States or present a significant existing or emerging threat to the public safety or national security interests of the United States,

- f. Investigations directly tied or linked to leadership of TCOs listed on the interagency Threat Mitigation Working Group (TMWG) list, provided the TCO is subject to U.S. legal jurisdiction and its activities significantly impact the United States or present a significant existing or emerging threat to the public safety or national security interests of the United States, or
- g. Investigations targeting leadership of major TCOs subject to U.S. legal jurisdiction whose activities significantly impact the United States or that present a significant existing or emerging threat to the public safety, economic, or national security interests of the United States, including, but not limited to, TCOs that:
 - Advance the proliferation of weapons of mass destruction or their delivery systems,
 - Facilitate the activities of State Department-designed Foreign Terrorist Organizations,
 - Engage in or facilitate corruption of domestic or foreign public officials that threatens the political stability of sovereign nations, especially the United States or its allies,
 - Conduct or facilitate cyber or other activities that threaten to destabilize the U.S. critical infrastructure, key resources, or ability to govern,
 - Conduct or facilitate cyber or other activities that penetrate or destabilize global financial or strategic markets or institutions,
 - Facilitate espionage by foreign intelligence organizations or governments hostile to the United States; or
 - Obstruct justice by advancing technology and techniques to combat law enforcement in its efforts to combat Transnational Organized Crime (TOC).

(2) In addition, the investigations should possess the following characteristics:

- a. Investigations that warrant the involvement of more than one federal investigative agency, or of one federal investigative agency and one or more international law enforcement agencies (LEA's), with limited exceptions as described below
- b. Investigations that demand significant attorney resources during the investigative stage. Examples include matters involving electronic surveillance or the extensive use of the grand jury; matters emanating from the Special Operations Division (SOD); the presence of substantial cash or property likely to be subject to forfeiture; the likelihood of income tax violations, plea agreements with underlings or possible witness protection issues with underlings; and the corruption of public officials
- c. Investigations that focus on high-level prosecutions and also concentrate on dismantling the financial infrastructure of the targeted organization through the seizure and forfeiture of money, conveyances, real estate, businesses, or other non-drug assets
- d. Investigations that are expected to result in the conviction of persons engaged in regional, national, or international organized activities related to the importation, manufacture, distribution, crop cultivation, diversion,

sale, financial support, and/or money laundering associated with the illicit trafficking of any illegal drug or narcotic substance, as well as pharmaceuticals trafficking and the diversion, purchase, and use of precursor chemicals

- e. Investigations that are related to, or are linked to, or have the potential to link to, a simultaneous OCDETF investigation in another district
- (3) The preceding are general standards for the types of investigations that may be accepted as task force investigations. In July 2002, the executive office for OCDETF issued revised standards for OCDETF investigations. Questions concerning the current OCDETF program guidelines should be directed to the IRS Regional OCDETF coordinator; or Director, Narcotics and National Security.
- (4) The SAC is authorized to approve requests for income tax grand jury investigations under the program.
- (5) All investigations will be conducted using the grand jury process.

9.4.13.2.4
(11-06-2023)

**Tracking Procedures for
Organized Crime and
Drug Enforcement Task
Force (OCDETF)
Investigations**

- (1) The CI Program (CIP) Codes OCDETF, HIDTA OCDETF and Terrorism/OCDETF have been assigned to track OCDETF activity under the CI Management Information System (CIMIS). The CIP Code OCDETF (NAROC), tracks activity solely related to OCDETF investigations. The CIP Code HIDTA/OCDETF (HIDOC), tracks activity on investigations that are related to both the HIDTA and OCDETF task forces. The CIP Code Terrorism/OCDETF (TERROCODETF) tracks activity on investigations that are related to OCDETF with a terrorism component. It should be noted that there is no CIP code for TOC. TOC cases will use the CI Program (CIP), OCDETF.
- (2) The Internal Revenue Service receives funding as part of its annual budget appropriation for IRS:CI's participation in counter-narcotics related investigations. In order to properly account for the investigative resources applied to counter-narcotics related investigations, all qualifying OCDETF investigative time must be input into CIMIS by either uploading the agent's Diary entries directly into CIMIS. The qualifying OCDETF time is limited to qualifying task force investigative time for all resources expended on an approved IRS:CI OCDETF investigation or prosecution and qualifying task force investigative time which includes all time charged to an approved OCDETF GI, PI or SCI.

Note: When an open investigation subsequently becomes an approved OCDETF investigation, all time charged within that same fiscal year and going forward will be charged as OCDETF time, even if the time was charged prior to approval to become an OCDETF investigation. If time was charged in a prior fiscal year while it was a non-OCDETF investigation, that time will not change to become OCDETF time.

9.4.13.2.5
(11-06-2023)

**Physical and Personnel
Security In Organized
Crime and Drug
Enforcement Task Force
(OCDETF) Settings**

- (1) Each OCDETF office, under the jurisdiction of DOJ, will be equipped with physical security measures wherein OCDETF members may review and discuss information up to and including National Security information at the top secret level.
- (2) Technical IRS personnel assigned to work without escort within an OCDETF office shall be clearable to the top secret security level and, when deemed necessary, will be certified for top secret clearance and available to attend meetings in which top secret data is discussed and examined. Each of these

employees must have been the subject of a recently (within five years) completed full field background investigation favorably adjudicated.

- (3) Any IRS:CI employee requiring a security clearance or a clearance elevated to top secret will follow the procedures on initiating or obtaining a security clearance found on the IRS:CI website.
- (4) Top secret clearance requests should be initiated for those technical personnel who are required to access or disseminate sensitive data which has been classified "top secret." Clearances may also be granted for individuals required to attend briefings regarding OCDETF matters, if it is a requirement of the facility wherein the meeting is conducted. For these individuals, a memorandum requesting top secret clearance must also accompany the investigation documents. These submissions should be forwarded as expeditiously as possible, see obtaining a security clearance on the CI website.

9.4.13.2.6
(11-06-2023)
**The Duties and
Responsibilities of the
OCDETF/National
Security (NS)
Coordinators**

- (1) The duties and responsibilities of the OCDETF/NS coordinators include:
 - a. Monitoring activities and programs of all OCDETF and NS investigations within the region
 - b. Evaluating and approving/disapproving all OCDETF investigation initiation proposals submitted to the OCDETF regional coordination group
 - c. Serving as HQ level liaison with the local OCDETF and NS task forces
 - d. Working full-time as the IRS:CI representative on the OCDETF regional coordination group
 - e. Advising the Director, Field Operations, in the overall administration of the OCDETF and NS programs
 - f. Assisting the Director, Field Operations, in resolving conflicts and disagreements between and among IRS:CI offices and between IRS:CI and US Attorney's offices involved in the respective task force operations
 - g. Working with the SAC to ensure that full and effective IRS participation in the OCDETF and NS programs is achieved
 - h. Monitoring, with other agency representatives, the patterns of money laundering and drug trafficking in area and field offices
 - i. Preparing all necessary agency OCDETF and NS reports
 - j. Not disclosing to the task force any return information when disclosure is not consistent with 26 USC §6103
 - k. Performing other related duties

9.4.13.2.6.1
(11-06-2023)
**Reimbursement to State
and Local Law
Enforcement**

- (1) Money from the Treasury Forfeiture Fund (TFF) may be used to pay reimbursable costs incurred by local, county, and state police LEA's when their members participate in joint operations with Treasury LEA's participating in the TFF (hereinafter referred to as TFF agencies). This state and local reimbursement program is used in conjunction with OCDETF task force investigations and in other situations, i.e., SAR-RT or related FCTFs.

9.4.13.2.6.2
(11-06-2023)
**Internal Revenue
Procedures for State
and Local Overtime
Reimbursement**

- (1) Treasury and IRS, CI HQ procedures are summarized as follows:
 - a. The costs to be funded must be costs of local, county or state LEOs. This authority does not include the costs of federal personnel, private parties, administrative personnel, or other local, county, or state officials who are not classified as LEOs. Permissible costs incurred by local or state prosecutors are reimbursable.

- b. The local, county, or state LEO must be involved in a joint law enforcement operation. All costs to be funded must be directly related to a joint law enforcement operation as defined in TEOAF Directive 18. This reimbursement policy covers joint law enforcement operations, including OCDETF investigations, where the TFF agency is the lead or sole federal agency.
- c. Payments may be made to the extent they are included in the TFF agency's fiscal year plan and the money is available within the fund to satisfy the request. If a joint law enforcement operation extends into the next fiscal year, a new funding authorization must be requested utilizing Form 9974, Request to Establish Reimbursement for Local, County and State LEA's Participating in Joint Law Enforcement Operations with Treasury LEA's. Unused funds remaining at the end of a joint operation that concludes prior to the end of the fiscal year must be de-obligated. Funding authorizations/unused funds cannot be carried over from one fiscal year to the next.
- d. Monies funded for a particular joint law enforcement operation may only be used for that operation. These funds are not a grant to the local, county or state law enforcement agency.
- e. It is the responsibility of the TFF agency to ensure that the local, county, or state costs are permissible costs under the statute and are costs directly related to the joint law enforcement operation.

(2) The following expenses may be reimbursed:

- a. Overtime, travel, and training for local, county or state law enforcement personnel
- b. Remote body-worn transceivers for undercover work, and lease of unmarked vehicles
- c. Rental of off-site locations for electronic monitoring, command post, or other office/storage space needs
- d. Leasing of copying, translation, transcription, or facsimile machines, only if the machines are used solely for the joint operation, as well as the costs of translation and evidentiary tapes
- e. Payments to confidential informants

(3) Reimbursement may not be made for salaries or benefits, nor for public education, violent crime and rape assistance programs, and similar outreach efforts.

(4) Each SAC, must consult with the Asset Recovery & Investigative Services (ARIS). HQ senior analyst or with the Director, ARIS, regarding TFF funds availability prior to entering into any agreement (Form 9975, Agreement Between Treasury LEA's and Local, County and State LEA's for the Reimbursement of Expenses).

9.4.13.2.6.3
(11-06-2023)

Agreement Forms and Procedures

(1) Agreements will be processed in the order received based upon available funds. Overtime requests will receive priority over other expenses. Early approval of existing agreements should be sought to avoid disruption in the payment process when transiting to a new fiscal year. The forms necessary to initiate agreements are:

- a. Form 9975, Agreement Between Treasury Law Enforcement Agencies and Local, County and State Law Enforcement Agencies for the Reimbursement of Expenses

- b. Form 9973, Department of the Treasury Local, County and State Law Enforcement Agency Reimbursement Request for Overtime Costs and Authorized Expenses (Attachment to Agreement)
- c. Form 9974, Request to Establish Reimbursement for Local, County, and State Law Enforcement Agencies Participating in Joint Law Enforcement Operations with Treasury Law Enforcement Agencies
- d. Form 9972, Department of the Treasury Local, County and State Law Enforcement Agency Request for Reimbursement of Joint Operations Expenses
- e. Letter 2963, Amended State and Local Overtime Agreements
- f. ACH Vendor/Miscellaneous Payment Enrollment Form

- (2) Field offices must judiciously estimate overtime and other permissible expenses for each agreement. The Treasury Executive Office for Asset Forfeiture (TEOAF), Directive Number 18 (located on the ARIS Web page), should be reviewed to determine reimbursable joint operation expenses.

9.4.13.2.6.3.1
(11-06-2023)

Form 9975, Agreement Between Treasury Enforcement Agencies and Local, County and State Law Enforcement Agencies for the Reimbursement of Expenses

- (1) This form is the actual overtime reimbursement agreement that is entered into between the local, county, or state agency (not a program i.e., HIDTA) and the SAC of the field office. A separate agreement is required for each agency or police department that has officers working on the joint Treasury operation. This agreement is effective on the date it is signed by both parties and is valid until termination by mutual agreement of the agency and the IRS:CI or upon 30-day written notice by either party to this agreement. Once Form 9975 has been completed and reviewed by field office management, it must be presented to the local/state agency for signature. Signatures are required from a high ranking police official who has the authority to sign contracts for the department or the municipality that the police department serves and the department's Chief Financial Officer. It is important that the local, county, or state officials understand that the reimbursement of overtime and other expenses is contingent upon the approval of both the SAC, the Director, ARIS, and ultimately by the funding source (TEOAF). Until all necessary approvals are obtained and a REIM is assigned, there is no obligation on the part of the IRS/Treasury to reimburse overtime or other expenses. The authorization forms must be contemporaneously completed with the start of the joint operation or as soon as it is determined that overtime is required or permissible costs will be incurred.

- (2) After Form 9975 is signed and dated by the local officials, it should be forwarded along with Form 9974 to the SAC for signature and date.

Note: The signature of the SAC and the date signed must appear on Form 9975. As a general rule, the contractual obligation to reimburse local, county, and state overtime and permissible costs will begin no earlier than the first day of the month that the SAC signs Form 9975. It is important that each local, county, or state official enter the date they signed the form.

9.4.13.2.6.3.2
(11-06-2023)

Form 9973, Department of The Treasury Local, County, and State Law Enforcement Agency Reimbursement Request for Overtime Costs and Authorized Expenses (Attachment to Agreement)

- (1) This form identifies the officers from a specific local/state agency participating in a joint law enforcement operation and for whom overtime and permissible costs will be reimbursed. If an officer is not listed on this form, overtime and permissible costs cannot be submitted for reimbursement. The top portion of the form must be completed with identifying information from the police department or state agency including its Tax Identification Number (TIN) (formerly known as the Employer Identification Number or EIN). Each officer's badge number, rank, and date of last firearms qualification must be provided. Make sure the information is current throughout the life of the operation. A new/ revised form must be submitted at the beginning of each fiscal year that the agreement is valid along with the Form 9974 or when an officer is added to a joint operation at a later time. Please note that officers must have passed firearms qualifications within the last year and generally, approval will not be given for officers whose annual qualification anniversary will expire within two months of the date the Form 9973 is submitted to ARIS.

9.4.13.2.6.3.3
(11-06-2023)

Form 9974, Request to Establish Reimbursement for Local, County and State Law Enforcement Agencies Participating in Joint Law Enforcement Operations with Treasury Law Enforcement Agencies

- (1) This form is used to request the funding/monetary obligation for the Form 9975 agreement/joint operation and requires the signature of the SAC inside the box titled "TREASURY AGENCY FIELD OFFICE APPROVAL." The funding amount requested should be estimated and itemized on the Form 9974 in three categories – vehicle, overtime and other permissible costs. Overtime can be estimated by using the following formula: (number of officers x average overtime reimbursement rate x estimated total number of overtime hours each officer is expected to work per week x the number of weeks during the fiscal year that the agreement remains valid or the number of weeks remaining until the projected end of the operation if the operation is expected to conclude before the end of the fiscal year.) Treasury regulations limit the total amount of overtime any one officer can be reimbursed for during any one year. As a general rule, the reimbursable payment of overtime costs incurred by local, county or state LEA's participating in a Treasury law enforcement agency investigation is currently limited to \$15,000 per fiscal year, per officer.

Note: Form 9974 must not be longer than one page and the "TOTAL ESTIMATED COSTS" must appear on the same page as the signature(s). The "Contact Person" requested on the Form 9974 is generally the SSA assigned to oversee the joint investigation.

9.4.13.2.6.3.4
(11-06-2023)

Form 9972, Request for Reimbursement of Joint Operations Expenses

- (1) This form can be completed by a case agent, SSA, or an official from the local/state agency. However, the form requires the signature of an official from the local/state agency before being submitted for reimbursement. On the upper right hand corner in the box titled "TFF Tracking Number" the REIM assigned to the agreement must be inserted. Each officer should be individually listed in the "Overtime Expenses" section of the form with the dates worked, total number of hours worked, overtime payment rate, and the total overtime requested. The cost per hour is limited to the actual amount paid to the officer (actual hourly overtime rate) and should not include benefits. The middle of the form requires the "total number of regular hours worked during this billing period on those same cases for which overtime was requested by the officers listed above." Generally, this number will be 40 hours per week per officer for full-time TFOs and 0 hours per week per officer for part-time TFOs. An individual Form 9972 must be completed for each calendar month that the agreement is valid regardless of whether the state/local agency has incurred any expenses and submitted to ARIS by uploading the form onto the SLOT

SharePoint site or via the procedure in place at the time. Forms 9972 that do not report any expenses do not require the SAC's signature. Forms 9972 are to include the expenses incurred during a full month time period, from the first day to the last day of the month and should not include more than one calendar month. All Forms 9972 are to be received by the IRS:CI no later than 15 days after the previous month's end.

Note: If an operation incurs no expenses over three consecutive months, the field office will be contacted by the senior analyst, in ARIS to discuss the de-obligation of outstanding funds.

- (2) The local/state agency must provide documentation for the overtime hours worked by each officer. The documentation should be attached to the Form 9972 and a local/state official and the SAC must sign the form. Acceptable documentation for overtime costs includes copies of time cards or overtime approval forms or the records used by the local/state agency to account for or control overtime. At a minimum the documentation should identify the officer and the task force or joint Treasury law enforcement operation for which the overtime was incurred and list the hours and dates worked.
- (3) Documentation for travel and other related expenses must be attached to Form 9972. Acceptable documentation for travel and related expenses include receipts for travel, lodging, meals, space/vehicle rental, etc. If the local/state agency has a per diem policy for meals and incidental expenses, an official statement on local/state letterhead indicating what the officers were paid by the agency should be included.
- (4) Once the Form 9972 is completed and signed by a local/state official, with required documentation attached, either the SSA or case agent should review the form and certify that the request is reasonable and reflects actual hours worked on the joint Treasury investigation by initialing the front page and forwarding to the SAC for signature. The completed Form 9972 is sent to the Director, ARIS, for review, signature, and forwarding to TEOAF by uploading the form onto the SLOT SharePoint site or via the procedure in place at the time.

9.4.13.2.6.3.5
(11-06-2023)

**Letter 2963, Amended
State and Local
Overtime Agreements**

- (1) This letter is used either to request additional funds or de-obligate remaining funds and can be initiated by either the field office or ARIS. If additional funds are needed, the Letter 2963 must be submitted to the Director, ARIS by uploading the form onto the SLOT SharePoint site or via the procedure in place at the time.
- (2) At the end of a joint operation/agreement that concludes prior to the end of the fiscal year, or as soon as it is determined that any of the funds requested for a joint operation/agreement will not be used, Letter 2963 should be submitted to de-obligate any remaining funds. Letter 2963 should be submitted immediately after all reimbursement requests for expenses incurred during the fiscal year have been submitted and approved.

9.4.13.2.6.3.6
(11-06-2023)

**Automated Clearing
House (ACH)
Vendor/Miscellaneous
Payment Enrollment
Form**

- (1) This form is used for ACH payments. The information on the form provided by the local, county or state agency will be used by the Treasury Department to electronically transmit reimbursement payment(s) to the local, county or state's financial institution. This form contains 3 sections: Agency Information; Payee Company Information; and Financial Institution Information.
 - a. Agency Information Section – This section requires the federal agency to enter the name and address of the federal program agency originating the vendor/miscellaneous payment and other requested information. For purposes of SLOT reimbursement, the federal program agency is presently U.S. Customs and Border Protection. All of the required information has been inserted on the form, which has been placed on the ARIS web page, and should not be changed.
 - b. Payee/Company Information Section – The local, county or state agency is responsible for completing this section. The local, county or state agency should also verify the depositor account number, account title and type of account entered by their financial institution in the financial institution information section.
 - c. Financial Institution Information Section - The local, county or state agency's financial institution is responsible for completing this section.

Note: Only one ACH form is only required per local, county or state agency for the life of the joint operation, unless the agency's payee or financial institution information changes. If there are any changes to the agency's payee or financial institution information, the agency must submit a new ACH form.

9.4.13.2.6.3.7
(11-06-2023)

**Request to Establish
and Monitor State and
Local Overtime
Agreements**

- (1) A request to establish and monitor a State and Local Overtime (SLOT) Agreement and the related reimbursable procedures will be forwarded for approval as follows:
 - a. After Form 9975 is signed and dated by the local officials, it should be forwarded along with Form 9974 to the SAC for signature and date.

Note: The signature of the SAC and the date signed must appear on Form 9975. As a general rule, the contractual obligation to reimburse local, county and state overtime will begin no earlier than the first day of the month that the SAC signs Form 9975.

- b. Completed, signed, and dated Forms 9975, 9974, 9973 and ACH are to be forwarded to the Director, ARIS, for review, signature, and forwarding to TEOAF for approval and funding. The completed forms are sent to the Director, ARIS by uploading the form onto the SLOT SharePoint site or via the procedure in place at the time. ARIS will assign a reimbursement number (REIM) to the contract. ARIS will return copies of the approved forms by uploading the forms onto the SLOT SharePoint site or via the procedure in place at the time.

Note: When requesting funding for a local, county or state agency who has been a member of the joint operation and the joint operation extends beyond one fiscal year, the original approved Form 9975 should be resubmitted with the other required documents (Forms 9974 and 9973).

- c. Once the REIM has been assigned, the local, county, or state agency must begin to file monthly reimbursement requests for overtime and other expenses related to the joint Treasury operation. Reimbursement

requests are to be submitted via Form 9972 to the Senior Analyst, ARIS, by uploading the form onto the SLOT SharePoint site or via the procedure in place at the time.

- 9.4.13.3
(11-06-2023)
NON-OCDETF Narcotics Investigations Including Narcotics Other and High Intensity Drug Trafficking Area (HIDTA) Investigations
- (1) The Commissioner, IRS, through the Chief, IRS:CI; Director, Global Operations Policy & Support; Director, Narcotics and National Security; Directors, Field Operations; and the SAC are responsible for administering and providing general guidelines for IRS aspects of narcotics related investigations.
 - (2) Primary liaison between IRS:CI and DEA will be maintained at the HQ level of IRS:CI, and at the HQ level of DEA.
 - (3) Regional OCDETF/NS coordinators will closely monitor all aspects of non-OCDETF activities to ensure that narcotics program objectives are achieved
 - (4) The SAC is the responsible official for implementing an effective liaison program with all DEA offices located within the IRS:CI field office.
- 9.4.13.3.1
(11-06-2023)
Selection of Investigations
- (1) Investigations will be evaluated and conducted with an emphasis on quality, impact, and in-depth investigations involving significant financial analysis. These investigations should target organizations that meet the high standards for designation as OCDETF investigations, or which, in rare and unique instances, serve a specified localized law enforcement need.
 - (2) IRS:CI will investigate money-laundering activity within the established HIDTAs. Except for the unusual "local need" investigations, narcotics-related income tax and money laundering investigations must, in addition to meeting OCDETF standards, meet the Law Enforcement Manual (LEM) 9.14.1, CI Official Use Only Procedures, criteria. In selecting narcotics-related investigations, field office management should refer to the OCDETF program guidelines. Questions regarding the current OCDETF program including case selection criteria should be directed to the OCDETF executive office; the IRS Regional OCDETF/CT coordinator; or Narcotics and Counterterrorism.
 - (3) Field offices are encouraged to establish FITFs or other investigative initiatives, such as the HIDTAs and OCDETFs that incorporate the concepts of multi-agency, multi-jurisdictional collaboration in coordination with the US Attorney's Office to identify significant organizations involved in financial crimes.
 - (4) Narcotic-related primary and subject investigations not related to either the HIDTA or OCDETF program will be tracked under CI Program Code, Narcotics-Other (NAROT). The HIDTA-related investigations will be tracked under CI Program Codes HIDTA and HIDTA/OCDETF (HIDOC). The CIP Code, HIDTA, tracks activity solely related to HIDTA investigations. CIP Code, HIDTA/OCDETF (HIDOC), tracks activity on investigations that are related to both the HIDTA and OCDETF task forces. Terrorism/OCDETF investigations will be tracked under CIP code Terrorism/OCDETF.
 - (5) The SAC and territory managers in the other operating divisions, respectively, shall make the final determinations as to which investigations shall be subject to either a criminal investigation or an audit examination, using established IRS standards.

- (6) All HIDTA and NAROT investigations that are developed and meet OCDETF investigative standards will be proposed for inclusion in the OCDETF program.

9.4.13.3.2
(11-06-2023)
**Interagency Priorities in
Narcotics Investigations**

- (1) The investigation and prosecution of controlled substance violations by DEA will generally take precedence over the investigation and prosecution of tax violations.
- (2) In those instances where the tax investigation has either been completed or substantially completed, the DEA and IRS will cooperate in attempting to secure simultaneous indictments in accordance with the disclosure laws and regulations.
- (3) In order to avoid compromising DEA investigations and endangering DEA personnel and cooperating individuals, IRS will ordinarily honor DEA requests to temporarily suspend or limit specific IRS non-narcotics-related investigations. For example, IRS will ordinarily honor a DEA request to temporarily suspend any IRS activity that would expose or hinder the activities of DEA undercover personnel; however, other IRS investigation and examination activities related to the investigation would proceed.
- (4) All such requests from DEA, SAC, or Resident Agents in Charge (RAC) should be in writing and will state the specific activities to be temporarily limited and the period of time for which suspension is requested. The written request will be made part of the investigation file.
- (5) Such requests shall be submitted to the SAC of the IRS field office conducting the inquiries. If the request involves activities being conducted independently by another operating division, the request will be immediately referred to the territory manager of that division with the SAC providing advice to the division as necessary to properly resolve the issue.
- (6) If the territory manager determines that IRS activities should be limited as requested, the DEA official making the request and the affected or involved IRS personnel will be so advised.
- (7) If the territory manager determines that, because of extraordinary circumstances such as imperilment of a substantial civil liability, IRS activities should not be temporarily limited, the matter will be discussed with the requesting DEA official. If agreement cannot be reached, the matter will be referred immediately to the area manager of the other operating division and IRS:CI Director, Field Operations
- (8) If the area manager determines that the investigative inquiries should be temporarily limited, he/she will so advise the territory manager; Director, Field Operations; and the SAC. If the area manager determines otherwise, the matter will be immediately referred to the Commissioner of the operating division for coordination with the Chief, IRS:CI, and the DEA HQ coordinating official. If a determination cannot be reached at the Commissioner of the operating division and Chief, IRS:CI, level, the final decision will be made by the appropriate Deputy Commissioner, IRS.
- (9) Until the matter is resolved, no IRS action will be taken that would endanger DEA personnel and cooperating individuals.

- (10) Disclosure of information to DEA in connection with the above matters will be made in accordance with disclosure law and regulations.

9.4.13.3.3
(11-06-2023)
**Field Office Processing
of Drug Enforcement
Administration (DEA)
Information**

- (1) The DEA information will be reviewed by the SAC. If a name or other information provided by DEA is selected for further evaluation, it will become an information item and will be handled in accordance with IRS procedure.
- (2) To assist in the evaluation of the information item, the SAC may supplement the information furnished by DEA by contacting the local DEA office and by developing additional tax-related information. Case file information will be obtained from the DEA division office level with the approval of the SAC or RAC.
- (3) If sufficient information is still not available to evaluate the information item, a primary investigation on the individuals identified by DEA may be authorized by the SAC, in accordance with IRS information gathering procedures. Similarly, the SAC may authorize information gathering on individual(s) identified, during the investigative process or by sources other than DEA, as high-level drug leaders or financiers in order to determine whether the individual warrants investigation or examination and whether the individual should be included in this category. To avoid interference with an ongoing DEA investigation when conducting a primary or subject investigation, the first investigative contact outside the IRS must be with DEA. This mandatory field contact with DEA should be made on any subject provided to IRS:CI through DEA HQ.

9.4.13.3.4
(08-17-2015)
**Processing Narcotics
Investigations**

- (1) Investigative Reports will be processed in accordance with standard procedures. See IRM 9.5.12, Processing Completed Criminal Investigation Reports.

9.4.13.3.5
(08-17-2015)
**Use of Civil Enforcement
Measures in Narcotics
Investigations**

- (1) Predicated on the forfeiture provision under the Controlled Substances Act, 21 USC §881(a)(6), DEA will seize and forfeit funds identifiable with and traceable to drug violations. Any such funds and assets are generally subject to forfeiture to the US in their entirety and, thus, would not be an available source for satisfaction of any tax liability. However, the local IRS operating division will be contacted so that a tax levy on seized funds can be instituted on the chance that the forfeiture proves to be unsuccessful.
- (2) Jeopardy and termination assessments of taxable years will be made only in accordance with the provisions of the Internal Revenue Code and with IRS policy and procedures. (See IRM 9.5.13, Civil Considerations).
- (3) Jeopardy and termination assessments of taxable years will be used sparingly and only to protect the revenue when collection is in doubt. Either type of assessment must receive the approval of the Director, other operating division, Director with jurisdiction over the assessment. Before authorizing the use of 26 USC §6851 or 26 USC §6861, establish that the taxpayer intends to perform one of the acts that will prejudice collection of the tax unless collection action is begun without delay. Care must be taken to avoid excessive and unreasonable assessments. See Policy Statements P-4-88 and P-4-89, IRM 4.15.1, Jeopardy and Terminations, and IRM 9.5.13, Civil Considerations, for more specific instructions.

9.4.13.3.6
(11-06-2023)

**Disclosure and
Exchange of Information
in Narcotics
Investigations**

- (1) Disclosures of tax returns and return information are governed by 26 USC §6103, as amended. Refer to IRS:CI procedures relating to information concerning possible violations of federal, state, and local criminal laws.
- (2) Facts or information relating to the commission and/or violation of non-tax federal, state, or local criminal acts not directly or indirectly related to a tax return or a tax investigation may be disclosed in accordance with IRM 11.3, Disclosure of Official Information.
- (3) The IRS will furnish information involving substantive narcotics violations either directly to DEA, the Federal Bureau of Investigation (FBI), or to the Assistant Attorney General, Criminal Division, DOJ, in accordance with the disclosure laws and regulations. Pursuant to 26 USC §6103(i)(1), designated officials of the DOJ may obtain for DEA or the FBI any information that the IRS has collected or obtained from a taxpayer or from someone acting on behalf of such taxpayer for federal non-tax criminal purposes by making application to a federal district court for an ex parte court order. Under 26 USC §6103(i)(2), designated officials of the DOJ may obtain for federal non-tax criminal purposes, upon written request, tax information that the IRS did not obtain from a taxpayer or from someone acting on behalf of such taxpayer. The IRS may disclose in writing, return information, other than taxpayer return information which may constitute evidence of a violation of federal criminal laws to the extent necessary to apprise the head of the appropriate federal agency charged with the responsibility for enforcing such laws. In instances where the information alleging the subject's possible violation of a federal non-tax crime was furnished to the IRS by a federal law enforcement agency, it is not necessary to channel that information back to the same agency, unless additional information is developed and is disclosable under 26 USC §6103(i)(3).

9.4.13.3.7
(11-06-2023)

**Enforcement Actions,
Searches, and Seizures
in Narcotics
Investigations**

- (1) IRS personnel may actively participate in the execution of a federal non-IRS search or arrest warrant related to the IRS mission (e.g., in joint IRS/DEA grand jury investigations where a Title 26 or an IRS Title 18 or 31 investigation is not involved in the particular search or arrest) upon the prior approval of the SAC.
- (2) Tax-related books, records, and other documents seized by DEA personnel as a result of the execution of search and arrest warrants may be examined by IRS:CI personnel to determine whether the individuals involved had complied with the Internal Revenue laws. However, when IRS personnel accept the fruits of an executed non-IRS search and before they expend staff power to conduct an investigation, they should consult with Criminal Tax (CT) Counsel as to the legality of the warrant, the methods used in the search, and any other legal problem that may arise if the evidence were to be subsequently used in a criminal or civil tax investigation.
- (3) Agents should contact their respective Regional OCEETF Coordinator in Narcotics and National Security Section to discuss current database queries and other resources available for narcotics investigations.

9.4.13.3.8
(08-17-2015)
Relationships with Informants

- (1) IRS:CI personnel will not discourage potential sources of information from furnishing information to DEA or the FBI and will not compete with DEA or FBI personnel for informants or information. The cooperation with DEA or the FBI should be made known to potential sources of information in order to discourage informants from “agency shopping.”
- (2) When it appears that an IRS informant is knowledgeable concerning potential narcotics violations, IRS:CI personnel will encourage the informant to meet directly with DEA or FBI personnel. If the informant declines, IRS:CI personnel will debrief the informant of the information relating to potential narcotics violations and will transmit such information either directly to DEA, the FBI, or to the Assistant Attorney General, DOJ, Criminal Division, in accordance with the disclosure laws and regulations.
- (3) The IRS will be responsible for evaluating and, where appropriate, making payment for financial information concerning potential tax, currency, and money laundering violations. The DEA or the FBI will be responsible for evaluating and, where appropriate, making payment for information relating to potential narcotics violations. The IRS and DEA or the FBI will coordinate at the local level to the extent necessary to prevent duplicate or excessive payments for the same information.

9.4.13.3.9
(08-17-2015)
Security in Transmitting Narcotics-Related Investigative Documents

- (1) Double-sealed mailing envelopes will be used whenever project reports, memoranda, correspondence, or other written data are transmitted.

9.4.13.3.10
(11-06-2023)
Strategic Narcotics Information

- (1) The DEA will furnish HQ with strategic information and studies relating to the domestic and international flow of funds used in narcotics trafficking. The HQ program coordinator shall review and disseminate such information, as appropriate, to the OCDETF coordinators for further distribution, to the SAC, as appropriate. To the extent this strategic information, unrelated to tax matters, is further developed by IRS:CI, the additional information will be routed to the HQ program coordinator and will be furnished to the DEA. In the event the study data incorporates tax information, DEA will be furnished the information only in accordance with applicable disclosure laws and regulations.
- (2) The DEA and IRS senior coordinating officials may authorize joint studies which would benefit both agencies.

9.4.13.3.11
(11-06-2023)
Narcotics-Related Investigative Record Keeping and Reporting Requirements

- (1) The CIP Code OCDETF has been assigned to OCDETF investigations. The CIP Code OCDETF relates to investigations that involve members of high-level narcotics trafficking and/or narcotics/money laundering organizations and are authorized by the regional OCDETF coordination committee.
- (2) The CIP Code NAROT has been assigned to NAROT investigations. The CIP Code NAROT relates to investigations that involve financial activities or significant individuals or entities who transport, distribute, or finance illegal drugs and/or launders illegal drug proceeds.
- (3) The CIP Code HIDTA has been assigned to HIDTA investigations. The CIP Code HIDTA relates to investigations that involve organizations and/or individu-

als who participate in narcotics trafficking and/or narcotics money laundering worked through the HIDTA program, overseen by Office of National Drug Control Policy (ONDCP).

- (4) The CIP Code HIDTA/OCDETF has been assigned to HIDTA/OCDETF investigations. The CIP Code HIDTA/OCDETF relates to investigations that involve organizations and/or individuals who participate in narcotics trafficking and/or narcotics money laundering worked jointly through the OCDETF and HIDTA programs. The CIP Code Terrorism/OCDETF should be used for Terrorism/OCDETF investigations.
- (5) In addition, Special Purpose Codes (SPC) are also used to accurately track case coordination and data inquiries. The following SPC Code should be input into CIMIS when the respective case is requesting resources from or coordinated by the following task forces:
 - OCEDTF Fusion Center - Research & Analysis,
 - Special Operations Division (SOD) - DEA,
 - International Organized Crime Intelligence Operations Center (IOC-2)
 - National Targeting Center Investigations (NTC)
 - Joint Criminal Opioid Darknet Enforcement (JCODE)
 - Any sanctions enforcement investigations (Sanctions Enforcement).

9.4.13.4

(11-06-2023)

High Intensity Drug Trafficking Area (HIDTA)

- (1) The High Intensity Drug Trafficking Area Program was established to disrupt the market of illegal drugs by assisting federal, state, and local law enforcement agencies participating in the HIDTA program with coordinated financial resources, investigative support, and intelligence analysis used to dismantle and disrupt drug trafficking, money laundering and armed violent criminal organizations. HIDTA uses the funding provided by the Office of National Drug Control Policy (ONDCP). The Director, ONDCP, has oversight of the HIDTA's.
- (2) The HIDTA program takes a strategic approach to drug trafficking in those areas of the country most impacted by drugs through:
 - a. Focusing on the major drug trafficking organizations
 - b. Facilitating coordination of drug control efforts of federal, state and local LEA's
 - c. Facilitating the flow of intelligence among federal, state and local LEA's
 - d. By measurably reducing drug trafficking to lessen the impact of illicit drug trafficking in other areas of the US
- (3) The HIDTA program requires the co-location of participating agencies in a joint task force setting which concentrates on the most significant international, national, or regional level drug trafficking and drug money laundering organizations.
- (4) Investigations initiated as part of IRS:CI's participation in the HIDTA are considered non-OCDETF. High Intensity Drug Trafficking Area investigations that meet the required guidelines established by the executive office of OCDETF for submission as an OCDETF approved investigation must be submitted to the regional coordination committee for OCDETF approval.
- (5) The current designated HIDTA locations are found on the IRS:CI website.

9.4.13.5

(11-06-2023)

National Security Task Forces - Joint Terrorism Task Force (JTTF) & Counterintelligence Task Force (CITF)

- (1) The JTTF mission is to enhance communication, coordination, and cooperation between federal, state and local government agencies representing the intelligence, law enforcement, defense, diplomatic, public safety, transportation, and homeland security communities by providing a central point of fusion for the sharing of terrorism threats and intelligence. The office of the National Joint Terrorism Task Force (NJTTF) was formed to support the individual JTTF offices across the country by providing operational support, program management and oversight. IRS:CI is a participating member of the NJTTF and has staffing available to assist at the National level.
- (2) The CITF mission is to enhance communication, coordination, and cooperation between federal, state, and local government agencies along with members of the military and intelligence community to combat global adversarial intelligence threats acting under the direction of foreign states as well as non-state actors such as transnational terrorist groups and transnational criminal organizations. IRS:CI's role is to assist in the Disruption or Neutralization of the national security threats through federal prosecutions. The National Counterintelligence Task Force (NCITF) was formed to support the individual CITFs offices across the country by providing operational support, program management and oversight. IRS:CI is a participating member of the NCITF and has staffing available to assist at the National level.
- (3) All IRS:CI employees assigned to the JTTF and/or CITF are required to obtain and maintain a top secret level security clearance along with Treasury approved access to sensitive compartmented information (TS/SCI). Additionally, IRS:CI SSAs who manage an employee who is assigned to the JTTF/ VITF are authorized and recommended to obtain and maintain TS/SCI clearance. Failure to maintain proper clearance, submit required notifications, and complete required training may result in the loss of security clearance and standing with the JTTF/CITF.
- (4) All JTTF/CITF personnel are required to complete all mandatory on-line training, required by the FBI, within the first 90 days of assignment. The majority of these courses require an individual obtain a minimum score of 80 percent in order to successfully complete the course.
- (5) All JTTF/CITF personnel operate under the authority of the Attorney General; therefore, all JTTF/CITF participants follow the FBI's Domestic Investigations and Operations Guidelines (DIOG). These guidelines are included as part of the mandatory training. They do not supersede IRS:CI policy or IRS disclosure laws but provide guidance for conducting a JTTF/CITF investigation. Employees should seek guidance from the IRS:CI headquarters liaisons to NJTTF/NCITF for clarification on procedures, disclosure, travel, and intelligence matters when they believe IRS:CI policy or IRS disclosure laws conflict with the DIOG.
- (6) Employees will be subject to the national JTTF MOU and national CITF MOU agreed upon between IRS:CI and FBI. Special agents will need to coordinate with both the JTTF/CITF SSA and their IRS:CI SSA for work load assignments so that the special agent is appropriately engaged in Tier IV financial investigations that benefit the mission of the JTTF/CITF, represent the interests of the IRS, and enhance the development of the special agent.
- (7) IRS:CI special agents will be required to number all National Security related investigations in CIMIS following the guidelines outlined in IRM 9.5.3.4.3. Addi-

tionally, special agents are required to enter all associate identities into CIMIS under their numbered investigation prior to deconflicting their cases through the OCDETF Fusion Center.

- (8) Special agents need to take appropriate care in entering information into CIMIS to avoid adding classified information. In approving the investigation in CIMIS, the SSA should also review for material that may be considered classified.
- (9) Employees assigned to a National Security Task Force (JTTF/CITF) will be required to complete ongoing mandatory training provided by the FBI. This mandatory training will at times overlap with IRS mandatory training. Unless specifically stated by agency policy or management official in writing employees will still be required to complete all IRS mandated training, activities and administrative reporting in accordance with IRS policy.
- (10) Special Agents assigned to a National Security Task Force (JTTF/CITF) will continue to follow IRS:CI's policy regarding to use of deadly force and will rely on their training as provided by the National CI Training Academy (NCITA) and administered by the IRS:CI Use of Force Cadre.
- (11) Due to the changing international policy and law, agents should seek guidance from the NJTTF or NCITF representative to ensure they follow current procedures relative to IRS:CI assignments, disclosure, travel and prosecution recommendations.

9.4.13.6 (11-06-2023)

Organized Crime (OC) and Strike Force

- (1) Organized crime refers to self-perpetuating, structured, and disciplined associations of individuals who combine for the purpose of obtaining monetary or commercial gains or profits, either wholly or in part, by illegal means. These groups traditionally have a strong leader to whom group members and associates owe loyalty and to whom they pay a percentage of their profits. These groups generally engage in illegal enterprises such as drug trafficking, gambling, loan sharking, extortion, theft, arson, labor racketeering, pornography, prostitution, white collar crimes of all descriptions, and money laundering. They usually employ extortion, bribery corruption and violence to achieve their objectives.
- (2) Organized crime groups possess certain characteristics that, among others, include the following:
 - a. Engaged in illegal conspiratorial activities
 - b. Engaged in acts of violence or acts that are likely to intimidate
 - c. Conduct activities in a methodical, systematic, or highly disciplined and secret fashion
 - d. Insulated leadership from direct involvement in illegal activities through an intricate organizational structure
 - e. Gain influence in government, politics, and commerce through corruption, graft, and illegitimate means
 - f. Engaged in illegal enterprises, i.e., drugs, gambling, loan sharking and laundering illegally earned proceeds through legitimate business investments
- (3) Strike forces identify and investigate subjects who derive substantial income from organized criminal activities. Effective strike force operations are noted for the close cooperation and coordination among the participating LEA's.

- (4) As a strike force participant, IRS:CI has two objectives:
 - a. Recommend prosecution of strike force subjects for criminal violations T18, T31 and/or T26 as well as pursue forfeiture of criminally derived proceeds.
 - b. Refer allegations of non-compliance in support of the assessment and collection of applicable tax and penalties by the compliance functions of the other operating divisions
- (5) Investigations conducted by IRS:CI will be categorized as strike force only if the AUSA in charge of the strike force authorizes the inclusion of IRS:CI in the strike force investigation. As part of a grand jury investigation, the AUSA in charge of the strike force is the team leader with support from IRS:CI to his/her cause.
- (6) Under DOJ practice, the AUSA in charge of the strike force obtains approval from the Chief, Organized Crime and Racketeering Section, DOJ, Criminal Division, to include investigations in the strike force through the use of a DOJ case initiation report.

9.4.13.6.1
(11-06-2023)
**General Strike Force
Procedures**

- (1) These procedures apply to IRS offices located within geographic areas where DOJ has established a strike force.
- (2) Strike force investigations, in which IRS:CI participates, generally should involve principal figures involved in organized crime, as defined, or:
 - a. Engaged in organized criminal activities
 - b. Are notorious or powerful with respect to local criminal activities
 - c. Received substantial income from illegal activities as a principal, major subordinate, or important aider or abettor
 - d. Infiltrated legitimate business through illegal means; or infiltrating legitimate business through loaning or investing therein the proceeds from illegal activities
 - e. Engaged in an occupation requiring registration as one who is engaged in receiving wagers
 - f. Designated as strike force investigation subjects under the IRS strike force initiative
 - g. Believed to be receiving substantial income from an illegal activity that is separate and apart from the alleged tax violations, such as corruption in government, welfare fraud, or commercial bribery
- (3) Strike force investigations are identified in CIMIS, by creating an entry in the Nationally Coordinated Task Forces sub-activity in CIMIS. Each entry must contain the appropriate strike force based on the city in which the investigation is controlled or was initiated and the date upon which the strike force accepted the investigation.

9.4.13.6.2
(11-06-2023)
**Disclosure Procedures
in Strike Force
Investigations**

- (1) The IRS:CI can only disclose tax information in accordance with 26 USC §6103 or other provisions of the Code. Severe limits have been placed on disclosures made in non-tax criminal investigations. As a general rule, disclosures to strike force AUSAs are limited to the circumstances set forth below.
- (2) Special agents are authorized by 26 USC §6103(k)(6) to disclose return information to the extent necessary to gather data, which may be relevant to a tax investigation. Under the authority of 26 USC §6103(k)(6) and the regulations

promulgated there-under, the IRS may request from the strike force any information within its files which may have tax administration consequences or will in any way assist in the investigation, but only if the necessary information cannot otherwise reasonably be obtained in accurate and sufficiently probative form or in a timely manner, and without impairing the proper performance of official duties or if such activities cannot otherwise properly be accomplished without making such disclosure.

- (3) The IRS may disclose in writing return information, other than taxpayer return information, which may constitute evidence of a violation of federal criminal laws to the extent necessary to apprise the head of the appropriate Federal agency charged with the responsibility for enforcing such laws.
- (4) Under certain circumstances, IRS:CI employees may advise federal, state, or local law enforcement authorities immediately, or after securing an authorization, of the facts necessary to apprise such law enforcement authorities of possible violations of serious non-tax criminal laws. Such disclosures are permitted only where the information to be disclosed is not tax information. For example, an employee may have information of a homicide, burglary, rape, robbery, or similar crime and disclose this to appropriate law enforcement officials according to the procedures found in IRM 9.3.1, Disclosure, and IRM 11.3.28, Disclosure of Official Information, Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws, IRM 11.3.34, Disclosure of Official Information, Disclosure for Non-tax Criminal Violations.
- (5) Generally, disclosures of information will be coordinated with the Disclosure Officer to assure compliance with the pertinent disclosure statutes, regulations, and IRS procedures. All disclosures under 26 USC §6103(i)(3) and disclosures of non-tax criminal violations should be in writing or sufficiently documented to provide a permanent record of the information released. This documentation should be retained in the investigative file.

9.4.13.6.3
(08-17-2015)
Grand Jury Relationship

- (1) IRS participation in strike force activities may involve grand jury matters. IRS personnel so participating should be especially mindful of the provisions and procedures of IRM 9.3.1, Disclosure; Fed. R. Crim. P. R 6(e); 26 USC §6103; and the federal grand jury. Restrictions governing the receipt and dissemination of grand jury information must be carefully observed. The provisions of the procedures and statute must be carefully observed.

9.4.13.6.4
(11-06-2023)
**Management
Responsibilities for
Strike Force Activities**

- (1) Where strike forces are active, every level of IRS:CI management has a responsibility for their activities.

9.4.13.6.4.1
(11-06-2023)
**Responsibility of the
Chief, IRS:CI**

- (1) The Chief, IRS:CI, has the responsibility for:
 - a. Implementing the objectives for the IRS:CI participation in strike forces
 - b. Providing functional guidance to area and field offices
 - c. Maintaining liaison with DOJ to ensure full coordination of the strike force operations at the HQ level
 - d. Accumulating and disseminating information to the compliance functions of the other operating divisions on unusual schemes, novel techniques,

etc., for use in planning and executing investigations and the subsequent examination or the collection of assessments against subjects involved in illegal activities

- e. Ensuring that the dissemination of information is consistent with IRM 11.3.1, Disclosure of Official Information, Introduction to Disclosure and IRM 9.3.1, Disclosure

9.4.13.6.4.2

(11-06-2023)

**Responsibility of the
Director, Field
Operations**

- (1) The Director, Field Operations is responsible for:

- a. Implementing HQ's objectives for IRS:CI involvement in a strike force
- b. Maintaining an effective strike force operation through periodic review of field office strike force activities to evaluate their effectiveness in meeting the objectives and proper utilization of IRS:CI personnel
- c. Coordinating all strike force activities with inter-field and inter-area aspects, as well as with other area and field offices
- d. Evaluating strike force inventory to determine that investigations qualify under the established criteria and that IRS:CI resources are being effectively utilized
- e. Keeping HQ advised of any significant changes or problems in the strike force operation

9.4.13.6.4.3

(11-06-2023)

**Responsibility of the
Special Agent in Charge**

- (1) In initiation of a IRS:CI investigation, and under the authority of 26 USC §6103(k)(6), the SAC will review and approve an AUSA's request for IRS:CI's participation in a strike force. By memorandum, the SAC will respond to the strike force request to:

- a. Advise the AUSA in charge of the strike force that IRS:CI will participate in the strike force investigation
- b. Request from the strike force any information within its files which may have tax administration consequences or will in any way assist in the investigation
- c. Report any return information, in a separate memorandum from (a) and (b) in this paragraph, which indicates a possible violation of federal criminal laws outside the jurisdiction of the IRS:CI

Note: If the memorandum reports return information which indicates possible violations of federal criminal laws outside the jurisdiction of the IRS, submit the memorandum to the Disclosure Officer for review, and recommendation to the appropriate official as to the disclosure of the information pursuant to 26 USC §6103(i)(3). The disclosure determination will be made by the designated official as provided in Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents (see IRM 1.2.2.12.2). (Also see IRM 11.3.26, Wagering Tax Information, and IRM 9.3.1, Disclosure). The ability to discuss the investigation with the AUSA in charge of the strike force will depend on whether disclosure is authorized (26 USC §6103(i)(2) or 26 USC §6103(h)(3)(B)).

- (2) If the memorandum reports return information which indicates possible violations of federal criminal laws outside the jurisdiction of the IRS, submit the memorandum to the Disclosure Officer for review, and recommendation to the appropriate official as to the disclosure of the information pursuant to 26 USC §6103(i)(3). The disclosure determination will be made by the designated official as provided in Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents (see

IRM 1.2.2.12.2). (Also see IRM 11.3.26, Wagering Tax Information, and IRM 9.3.1, Disclosure). The ability to discuss the investigation with the AUSA in charge of the strike force will depend on whether disclosure is authorized (26 USC §6103(i)(2) or 26 USC §6103(h)(3)(B)).

- a. Exercising supervision and control over the SSA or his/her designee selected to oversee the strike force activities for the field office
- b. Evaluating relationships with the strike force AUSA and LEA's assigned to the strike force
- c. Gathering, assembling, evaluating, and directly disseminating directly tax-related information pertaining to the identification of non-compliant principals, associates, and related entities involved in illegal activities, consistent with IRS:CI procedures
- d. Developing, implementing, reviewing, and updating strike force objectives in conjunction and in cooperation with the strike force SSA or designee
- e. Participating in the identification of subjects for examination and/or investigation
- f. Advising HQ, through channels, about unusual tax avoidance or evasion schemes, novel examination, or investigative techniques, and other information useful in planning and conducting examinations or investigations or the collection of assessments against subjects involved in illegal activities
- g. Providing the strike force SSA or designee access to files, investigations, and statistical information required within his/her liaison responsibilities (maintaining separate files for each strike force)
- h. Ensuring that reviews as appropriate of each joint investigation are conducted by the respective agents and SSAs to update the work plan and evaluate progress made on the investigation with the strike force SSA or designee being invited to attend these reviews
- i. Coordinating the designation of a compliance business unit group manager to the strike force AUSA, on an as needed basis, as program and technical advisor in examination matters (functions at direction of the Examination Territory Manager)
- j. Ensuring when the Collection function is involved in collection activity in a strike force investigation, the revenue officer will check the strike force files and examination and IRS:CI work papers for any information that will assist in the collection of the outstanding liabilities.
- k. ensuring compliance with the requirements of Policy Statement P-4-26, Criminal and Civil Aspects of Enforcement
- l. ensuring the dissemination of information is consistent with the disclosure statutes, regulations, and IRS policies and procedures
- m. meet with the strike force AUSA to evaluate IRS:CI participation and resolve mutual problems as needed

9.4.13.6.4.4
(11-06-2023)

**Responsibility of the
Supervisory Special
Agent**

- (1) Each strike force SSA and/or designee is responsible for:
 - a. Maintaining a working relationship with and serving as the point of contact between the strike force AUSA, other strike force members, and IRS:CI personnel
 - b. Furnishing technical advice to the strike force AUSA
 - c. Participating with the strike force AUSA and representatives of the other agencies in the identification of areas of organized illegal activities to be investigated

- d. Coordinating all IRS:CI related strike force activities with appropriate field and area officials and other strike force members
- e. Performing liaison work between IRS:CI offices and other federal, state, and local enforcement agencies on all related strike force matters
- f. Directly developing tax-related information through other strike force members by personal contacts, reading reports, etc., and the dissemination of this to appropriate IRS personnel
- g. Ensuring compliance with disclosure provisions in disseminating information to the strike force AUSA and other participating agencies (see IRM 9.3.1, Disclosure and 11.3.34, Disclosure for Non-tax Criminal Violations)
- h. Soliciting information from the strike force AUSA relating to persons or entities who may become IRS:CI strike force subjects
- i. Participating in the identification of subjects for investigation at the field level

9.4.13.7
(11-06-2023)
**Financial Investigative
Task Force (FITF)**

- (1) The Financial Investigative Task Force (FITF) is an interagency task force comprised of federal, state and/or local LEA's, focused on specific allegations of criminal conduct, to which IRS:CI contributes financial investigative expertise to identify potential criminal violations within CI's investigative jurisdiction.
- (2) The FITF is normally a grand jury matter and does not involve administrative investigations.
- (3) IRS:CI special agents assigned to the FITF may serve subpoenas authorized by the US Attorney's Office.
- (4) Each SAC will determine if IRS:CI will establish or participate in a FITF, as well as the parameters within which IRS:CI personnel will function within a FITF.
- (5) A FITF may be initiated and managed by the IRS, while others are controlled by other federal agencies.
- (6) An MOU is utilized by IRS:CI to address operational issues, including agency policies, investigative protocols, fiscal commitments, and liability issues. Guidance regarding MOU processing is found in IRM 9.4.13.10. IRS:CI must execute an MOU by all participating agencies to ensure compliance with all IRS rules and regulations when:
 - a. IRS is the lead agency in a FITF, or
 - b. IRS is not the lead agency, but substantive IRS equipment (e.g., a government vehicle) or space will be utilized by state or local personnel in a FITF
- (7) IRS:CI can benefit from a FITF in:
 - a. The development of investigations involving tax, money laundering, currency crimes, or other federal crimes of mutual interest worked jointly with other agencies.
 - b. Liaison opportunities with the US Attorney's Office.
 - c. Increased cooperation among the agencies assigned to the FITF.
 - d. Ancillary FITF benefits, such as: asset sharing of seized and forfeited assets, along with reimbursement through the TFF to state/local agencies for travel and overtime expenses.
- (8) For CIMIS purposes, a FITF will be identified with general investigations, not a primary or subject criminal investigation. Identified targets of a FITF that IRS:CI

is investigating must be numbered as primary or subject criminal investigations pursuant to IRM 9.4.1, Investigation Initiation, and shall be linked in CIMIS to the FITF general investigation.

9.4.13.7.1
(11-06-2023)
**Conducting the
Financial Investigative
Task Force (FITF)
Investigation**

- (1) Most FITF matters having criminal potential will result in a specific federal grand jury investigation. All FITF personnel, including detailed officers, must then be placed on a grand jury disclosure list and be advised of Fed. R. Crim. R. 6(e), grand jury secrecy provisions.
- (2) In investigative matters that lead to tax administration, a related statute call must be made by the SAC for IRS personnel to access returns and return information used to evaluate FITF information received (see IRM 9.3.1, Disclosure). Returns and return information may not otherwise be disclosed to Treasury (including IRS) or Justice Department employees except through the ex parte court order provisions of 26 USC §6103(i)(1) or the request provisions of 26 USC §6103(i)(2). Additionally:
 - a. If indications of Title 26 violations are discovered during a FITF grand jury investigative probe, the Service procedures for grand jury expansion requests shall be followed.
 - b. State and local LEOs detailed to IRS are not considered IRS employees for Privacy Act and 26 USC § 6103 purposes. See IRM 11.3.22.2, Disclosure to Officers and Employees of the Department of Treasury for Purposes of Tax Administration - IRC 6103(h)(1). Therefore, an IRS-detailed LEOs cannot have access to returns and return information.
 - c. State or local law enforcement personnel deputized by the FBI and DEA under Title 21 or by US Customs under Title 19 are not considered federal employees under IRC disclosure law provisions and may not have access to returns and return information.
 - d. Tax returns or return information disclosed to the Justice Department for purposes of the FITF grand jury investigation, can be disclosed to other federal law enforcement personnel if they are subject to the direction and control of the US Attorney in the investigation. See IRM 11.3.22.3, Disclosure to Officers and Employees of the Department of Justice for Purposes of Tax Administration - IRC 6103(h)(2). Upon receipt of tax returns or return information from the Justice Department, other federal law enforcement are subject to the restrictions in 26 USC §6103 and Federal Rule of Criminal Procedure 6(e) limitations on use of the information.
- (3) Organized Crime Drug Enforcement Task Force deputations and FITF detailees are different in that OCDETF deputation are for “case specific” operations, whereas the FITF mission is to develop investigations. As a result, an FITF detailee is focused on the entire FITF operation as a whole.
- (4) Each field office which contemplates allowing FITF detailed personnel access to IRS office space must review office security and access and be able to track any after-hours entry by non-Service personnel so as to avoid unauthorized or illegal disclosure.
- (5) Detailed TFOs are considered IRS employees for certain purposes, including use of IRS resources and liability for official actions. IRS:CI management must ensure that TFOs are properly supervised by an IRS:CI SSA and that they are advised of relevant IRS rules and regulations in such matters. For further information, consult IRM 9.4.13.7.2 (4).

9.4.13.7.2

(11-06-2023)

Detailing of State and Local Law Enforcement Officers (LEOs)

- (1) The detailing of state or LEOs is permissible under the IPA and these officers are detailed, per 5 U.S.C. section 3374(a)(2), as Task Force Officers (TFOs). Once an officer is detailed, he or she is allowed to directly participate in IRS:CI investigations utilizing the authority under 26 U.S.C. section 7608(b)(1) and (2).
- (2) IRS:CI may detail state or local LEOs to participate in a FITF and thereby assist in conducting investigations of Title 18 money laundering and Title 31 currency crimes. A state or local LEO may not be detailed to investigate violations of Title 26 and may not be given access to tax information (see IRM 9.3.1, Disclosure).
- (3) The detailed officer duties will include the authority to investigate, execute, and serve search warrants and arrest warrants, serve subpoenas, make arrests without warrant, make seizures of property subject to forfeiture and to require and receive information, as to all matters in support of the federal task force and at the direction of the IRS:CI SSA responsible for the task force.
- (4) The detailing of a state or local officer is initiated by completion of a task force officer detail application. The application, complete with original signatures of the TFO and the sponsoring SSA will be maintained in the SAC office of that field office. A scanned copy of the application will be appropriately filed and maintained, with a notification e-mail to the TFO detail program analyst in Financial Crimes (FC).

Note: Each applicant must: be a sworn state or local LEO; have qualified with their weapon within the past 12 months, and certify on the application that they have not previously been convicted of a misdemeanor crime of domestic violence within the meaning of 18 USC §922(g)(9).

- (5) A current Task Force Memorandum of Understanding (TF MOU) with the state or local police department must be in place before an application will be processed. If one does not already exist, a TF MOU must precede or accompany the application. See IRM 9.4.13.9 for guidance on the processing of TF MOUs.
- (6) The HQ FC section processes the detail application and requests credentials for the TFO upon receipt of:
 - a. Copy of the signed TF MOU and addendum, if any,
 - b. Digital photo of the TFO with white background in JPG format, and
 - c. Digitized TFO signature in BMP format
- (7) Detailed TFO credentials will be sent from HQ to the appropriate field office CIMIS equipment coordinator who assigns custody to the SSA responsible for the task force. All credentials remain the property of IRS and upon leaving the task force assignment, all TFO credentials must be returned to the appropriate IRS:CI official. The new TFO credentials will be forwarded to the appropriate SAC (or his/her designee) to "swear in" the TFO and obtain a signed oath of office and statement of understanding. The original document will be maintained in the SAC office and a scanned copy will be placed on the shared server folder(see (4)). A notification e-mail should be sent to the TFO detail program analyst when the document is placed on the server.
- (8) The administration of oath by the SAC (or designee) authorizes the detailed state or local LEO to investigate Title 18 and 31 violations. This authority will be authorized for a period of two years and biannual renewals are required for

the TFO to remain detailed to IRS:CI. Biannual renewals provide HQ, SACs, ASACs and SSAs the opportunity to review the effectiveness of the TFO detail program and ensure TFO compliance with all relevant IRS requirements.

9.4.13.8
(11-06-2023)
**The Bank Secrecy Act
(BSA) Program**

- (1) The primary objective of the Bank Secrecy Act (BSA) program is to analyze BSA filings and develop significant financial investigations, involving both legal and illegal source income. The BSA program supports interagency evaluation of BSA information to identify various types of criminal activity, including tax evasion, money laundering, narcotics trafficking and terrorist financing.
- (2) The BSA program within field offices consists of at least one SAR-RT or a combination of at least one SAR-RT and one or more FCTFs:
 - a. SAR-RT: This group is led by the USAO and is formed in each judicial district pursuant to the "Guide to Creating a Suspicious Activity Report Review Team" published by the Department of Justice in 2005. Typically, IRS:CI assigns a special agent (BSA coordinator) to assist the USAO in the management of the SAR-RT. Many SAR-RTs are comprised of a multi-agency group of investigators and analysts that meet periodically for the sole purpose of reviewing SARs. The SAR-RT's primary purpose is case development. It does not routinely conduct criminal investigations; rather it develops and refers cases for special agent assignment.
 - b. FCTF: This group is created and led by IRS:CI and is comprised of detailed state and local LEO and sometimes criminal investigators from other federal agencies. FCTF personnel are often co-located and may seek funding from the TFF for space, operational expenses and certain equipment needs. State and local officers that join a FCTF are detailed to IRS:CI as criminal investigators and are referred to as TFOs. IRS:CI assigns an SSA to manage the FCTF. Additional information regarding FCTF is located in IRM 9.4.13.8.2.
- (3) The field office BSA program should not duplicate BSA data review and analysis performed by other existing task forces. An FCTF should de-conflict with the SAR-RT and all other field office task forces, when possible. In geographic areas where forming multi-agency task forces is difficult, it remains critical to share information and coordinate actions with other agencies, even outside of a formal task force. Regardless of the structure of the field office BSA program, the primary objective should be the thorough review and development of BSA information for all types of criminal violations.
- (4) The SAC determines the structure of the field office's BSA program balancing BSA program resources between the various review team(s) and task force(s) to meet the needs of his/her particular geographical area(s) and IRS:CI's investigative priorities.

9.4.13.8.1
(11-06-2023)
**Guidelines for CI
Participation in
Suspicious Activity
Report-Review Teams
(SAR-RT)**

- (1) In consultation with the SAR-RT for their assigned judicial district, IRS:CI personnel should establish criteria for reviewing SAR information to identify specific SARs for further analysis and possible referral for investigation as a separate matter. Often, the USAO will establish criterion using transaction frequency and dollar thresholds based upon the U.S. Sentencing Guidelines, but the USAO may not use this as the sole criteria. IRS:CI personnel assigned to assist a SAR-RT, however, must follow minimum review criterion (listed below) to identify SARs for possible SAR-RT action. The SAC can designate an alternate criterion, if the volume of SARs meeting this criterion is too large

to review and develop the information properly. Changes to the criterion must be documented, signed by the SAC and filed in SAR-RT files. IRS:CI members of the SAR-RT are generally required to review:

- a. Single SARs reporting Violation Code “A” (BSA/Money Laundering/ Structuring) in an amount of \$200,000 or more, or
 - b. Group of four or more SARs filed in a 12-month period on a single subject or related individual or entity that total \$250,000 or more.
- (2) Group of four or more SARs filed in a 12-month period on a single subject or related individual or entity that total \$250,000 or more.
- a. General Investigation (GI): Field offices will use one SAR-RT GI for each judicial district. These GIs, established by Research, are styled as “SAR-RT-State Code-Name of Judicial District” and coded in CIMIS with the fraud scheme code, “Legal Income GI” to track SAR-RT activities. The time charged to the SAR-RT GI is limited to attending meetings, knock and talk contacts, interviewing individuals mentioned in the SAR, and perfecting BSA information for referral and assignment to a special agent. Once a referral is assigned to a special agent, a Primary Investigation (PI) must be established. The PI must be associated with the GI of the SAR-RT which developed the lead.
 - b. Associate Identity: An associate identity must be established for all individuals who are contacted pursuant to a SAR filing (face-to-face, via telephone or provided with a notification of law). The associate identity should be linked in CIMIS to the SAR-RT GI and at a minimum, the entry should include Name, TIN, date of birth, address, and “SAR-RT Contact” in the “Relationship” field.
 - c. Initiating Primary and/or Subject Investigation: Information indicating potential violations within the jurisdiction of IRS:CI will be assigned for investigation to either a special agent or a FCTF (see IRM 9.4.13.8.2). If the investigation is assigned to an FCTF, the appropriate special purpose code must be added in CIMIS. Upon receipt of a referral from a SAR-RT, the special agent will initiate a primary investigation (PI) which must be linked to the SAR-RT GI in CIMIS. Alternatively, with SAC concurrence, the SAR-RT coordinator may initiate the PI prior to assignment.
 - d. Existing Primary or Subject Investigations: If it is determined that the SAR selected for review relates to an open PI or SCI, the SAR-RT coordinator will ensure that the case agent is made aware of the SAR.

9.4.13.8.1.1
(11-06-2023)

**SAR-RT Responsibilities
and Duties for CI**

- (1) The Special Agent in Charge (SAC) is responsible for:
- a. Working in coordination with the United States Attorney’s Office (USAO) SAR-RTs, and ensuring all judicial districts within the field office are supported by IRS:CI.
 - b. Assisting the USAO in securing multi-agency participation at the local level. Contributions by other LEAs may include full or part time employees, space, and/or equipment for periodic meetings.
 - c. Determining the appropriate number of IRS:CI employees to assign and the percentage of time to be devoted to each field office SAR-RT. One or more IRS:CI special agent(s) for each judicial district with an active SAR-RT is recommended.
 - d. Selecting one or more special agents to serve as BSA coordinators depending on the number of judicial districts within the field office. Designating a lead BSA coordinator when several coordinators are required.

- e. Designating an SSA to oversee day-to-day SAR-RT operations. This is typically an SSA that manages a BSA coordinator.
 - f. Ensuring that the field office SAR-RT is made a part of group/branch operational reviews to determine and address the effectiveness of the program. All recommendations for improvements should be documented and discussed with the SSA and BSA coordinators.
- (2) The HQ BSA coordinator provides guidance and assistance to SAR-RT participants and field office management and is responsible for:
- a. Ensuring that all SAR-RTs are operating in a consistent manner according to USAO and HQ policy. He/she will serve as the field office point-of-contact regarding all BSA programs. This responsibility will include interactions with the Financial Crimes Enforcement Network (FinCEN) liaison, Treasury liaison, CT Counsel and DOJ.
 - b. Providing guidance and assistance to the SAR-RTs, including advising the SAC and SAR-RT personnel regarding current policy and procedures, national trends and relevant legal developments.
 - c. Collecting statistics for use in generating a national BSA summary report for submission to IRS:CI leadership.
- (3) Each field office SSA assigned to support a SAR-RT is responsible for:
- a. Conducting liaison duties with the US Attorney's SAR-RT, and if applicable, other LEA's.
 - b. Ensuring the personnel assigned to the SAR-RT follow all applicable IRS:CI policies and procedures.
 - c. Reviewing SAR-RT referrals to SAC that he/she will assign further criminal investigation or to compliance functions for civil examination (Title 26 and/or Title 31), as appropriate.
 - d. Ensuring seizure activities follow all applicable IRS and DOJ procedures, and are coordinated with the field office Asset Forfeiture Coordinator (AFC), CT Counsel and the US Attorney's Office.
 - e. Following BSA re-dissemination guidelines and IRS disclosure policies.
- (4) Field office BSA coordinators are responsible for:
- a. Monitoring the download of SAR data and assignment of the data for review.
 - b. Ensuring that SAR minimum review requirements, as designated by the SAC, are applied and appropriate follow-up actions are taken.
 - c. Initiating investigative actions along with proper recordation in CIMIS of Associate Identities and PIs (if SAC authorizes SAR-RT to number PIs.)
 - d. Maintaining administrative and investigative files, including retention of all required data, documents and files.
 - e. Submitting required information regarding the SAR-RT activity to the HQ BSA coordinator.
 - f. Following BSA re-dissemination guidelines and IRS disclosure policies.
- (5) Each IRS:CI special agent assigned to a US Attorney's Office SAR-RT is responsible for:
- a. Evaluating BSA information and making recommendations for enforcement actions and/or referral for criminal or civil investigation.
 - b. Initiating investigative contacts to collect additional information to evaluate SARs, including interviews, requests to financial institutions for

documents in support of BSA information and securing information from other LEA's and the US Attorney's Office.

- c. Maintaining required BSA investigative files, including retention of all required data, documents and work papers.
- d. Following BSA re-dissemination guidelines and IRS disclosure policies.

9.4.13.8.1.2

(11-06-2023)

SAR- RT Investigative Contacts by CI Personnel

- (1) SAR-RT personnel evaluating BSA information prior to referral for assignment should limit their actions to authorized contacts and/or investigative steps, such as:
 - a. Information exchange with other LEA's in order to determine the viability of potential criminal investigation regarding the subject of an SAR. IRS:CI personnel must ensure that information exchanges conform to applicable policies and procedures concerning confidentiality of tax, BSA and law enforcement sensitive information.
 - b. Appropriate queries of various investigative databases utilized by IRS:CI. Inquiries may be made using IRS tax databases (i.e., Integrated Data Retrieval System (IDRS)) under certain circumstances, as outlined in IRM 9.4.13.8.1.3.
 - c. Contact with the financial institution SAR filer to secure supporting documentation related to the SAR. Financial institutions are required to provide this documentation without a subpoena per Title 31, Code of Federal Regulations (CFR), Chapter X Section 1020.320 (d), which states: "A bank shall maintain a copy of any SAR filed and the original or business record equivalent of any supporting documentation for a period of five years from the date of filing the SAR. Supporting documentation shall be identified and maintained by the bank as such, and shall be deemed to have been filed with the SAR. A bank shall make all supporting documentation available to FinCEN and any appropriate LEA's or bank supervisory agencies upon request." This documentation may include, but is not limited to current balances, signature cards, deposit and withdrawal items and bank statements for the period covered by the SAR.
- (2) Use of Grand Jury Subpoenas:
 - a. Grand jury subpoenas may be issued and served by IRS:CI employees working with the SAR-RT.
 - b. Grand jury subpoenas may only be issued to the financial institution that filed the SAR in order to determine the full scope of the underlying criminal activity reported in the SAR. See IRM 9.4.1, Investigation Initiation.
 - c. Guidance should be sought from the AUSA assigned to the SAR-RT in determining the period to be covered by the subpoena.
 - d. These records may include bank statements, signature cards, deposit and withdrawal items and any other records that are deemed to be relevant to the evaluation of the scope of the transactions that generated the BSA report.
- (3) Contact with Individuals Identified in the SAR:
 - a. As permitted in IRM 9.4.1, Investigation Initiation, those individuals identified in the SAR, including the person conducting the transaction may be

interviewed. All teller and branch personnel interviews must be coordinated through the contact listed on the SAR.

- b. A memorandum of interview is used to document the contact.
- c. The existence or filing of a SAR must not be disclosed to persons outside the bank or law enforcement. See IRM 9.4.13.8.3 , BSA Re-Dissemination Guidelines.

(4) Appointment Letter:

- a. An appointment letter can be used to make contact with the subject of a SAR when all investigative techniques have been exhausted and it appears that the subject is not engaged in any illegal activity beyond the transactional activity reported in the SAR.
- b. The appointment letter should lead to an eventual interview of the subject of the SAR.
- c. The appointment letter will not be sent to potential or current subjects of investigations. The format of the letter is set by HQ and reviewed by Counsel and cannot be modified. A template can be found in the FC Web page.

(5) Use of Notification of Law:

- a. The notification of law may be used to serve as formal written notice to the subject of an SAR of the BSA laws and regulations. The notification of law is typically provided to the subject of an SAR after an interview.
- b. The format is set by HQ and reviewed by CT Counsel and cannot be modified. A template may be found in the FC Web page.

(6) Copies of the appointment letters, signed notifications of law and memoranda of interview should be maintained in the field office files.

(7) Contact with Third Parties:

- a. Contact with parties other than the bank or the persons named in the SAR are outside the scope of IRS:CI SAR-RT evaluative activities.
- b. Generally, an SCI is required and a grand jury subpoena may be necessary to gain the cooperation of a third party. See IRM 9.4.1, Investigation Initiation.

9.4.13.8.1.3
(11-06-2023)

SAR-RT Access to Tax Information

(1) In circumstances where the SAR activity indicates potential tax violations, tax returns and return information may be accessed. In such cases:

- a. Only IRS:CI personnel are allowed to secure and review tax return and return information if a potential tax crime is indicated in evaluating BSA information.
- b. All provisions of IRS 6103 must be followed. Consult IRM 9.3.1, Disclosure.
- c. If a potential tax crime is indicated and tax return and/or tax information is reviewed, the investigation can proceed as an IRS administrative or a Service initiated grand jury investigation. If the SAR information clearly summarizes a potential tax crime and the US Attorney's Office issues a written request for assistance independent of tax return and/or tax information a US Attorney request to initiate a tax grand jury must be processed and approved by DOJ Tax.
- d. If a potential tax crime is indicated and, after the review of tax returns or return information, a criminal tax investigation is not initiated, but further

evaluation of potential T18 and/or T31 violations is desired, then all tax information must be purged from the file and the matter must be re-assigned to another agent without any knowledge of the case. These two steps are necessary because the reviewing special agent cannot “unlearn” what he found while reviewing the tax returns and return information. The reviewing special agent is considered tainted. The newly assigned special agent can now only access returns via a “related statute” determination or ex parte court order (discussed below).

- e. Access to state tax returns and return information is similarly restricted if the information is requested under IRS:CI’s Title 26 authority.
- (2) In circumstances where SAR activity is being reviewed to develop T18 money laundering and/or T31 investigations only, access to tax information is permitted using one of the following processes:
- a. A “related statute” determination will allow a special agent access to tax returns or return information under IRC Section 6103(h) if the investigation is determined to be related to the administration of the Internal Revenue laws. It should be noted that once the related statute determination is made, all information collected by IRS:CI in the investigation from that point forward is deemed to be return information protected by IRC 6103, regardless of whether tax charges are ever pursued. Consult IRM 9.3.1, Disclosure, for further procedures.
 - b. An “ex parte court order” will allow special agent access to tax returns or return information in accordance with IRC 6103(i). An advantage of an ex parte order is that tax information is provided to the AUSA participating in a grand jury investigation, who can then share the information with other participating federal LEA’s. Consult IRM 9.3.1, Disclosure, for further procedures.

9.4.13.8.2
(11-06-2023)
**Guidelines for CI
Initiation and
Maintenance of Financial
Crimes Task Forces
(FCTFs)**

- (1) If the SAC determines that closer coordination with other federal, state and local LEA’s would identify and target significant criminal activity, including structuring, money laundering, narcotics trafficking and terrorist financing, the SAC may form an FCTF. The mission of FCTFs is to conduct financial investigations of potential violations of Titles 18 and 31, with a focus on identifying assets subject to seizure. At times, FCTFs leads develop into Title 26 investigations, which are investigated by the IRS:CI special agents on the FCTF, or disseminated as a lead to other groups.
 - a. The emphasis of the task force is to pursue investigations on individuals and organizations that will result in significant criminal investigations arising out of the analysis of SARs filed by financial institutions and through other sources.
 - b. The task force will work in coordination with the United States Attorney’s Office(s) within the field office to determine the types of activities that merit investigation and are in line with the office’s prosecution strategy.
- (2) Each FCTF formed by a field office will utilize a MOU with the participating agencies. The FC section has a template available specifically for FCTF, which has been approved by CT Counsel. The template is available on the FC Web page. See IRM 9.4.13.9.1, Processing a Memorandum of Understanding for Approval.
- (3) Each field office FCTF will adhere to the following case numbering practices and CIMIS recording:

- a. Initiating PI and/or SCI: Information indicating potential violations within the jurisdiction of IRS:CI will be assigned for investigation to a special agent. Each PI or SCI, which was developed through a SAR, must be linked to the corresponding SAR-RT GI in CIMIS with "SAR" noted as the source.
- b. Each FCTF is assigned a unique CIMIS Special Purpose Code, which must be entered for each PI or SCI. A listing entitled "CI Special Purpose Code Listing" is available in the CIMIS reference materials on CI Connections. Field offices forming new task forces should contact the FC senior analyst responsible for the BSA program to obtain a unique special purpose code for their task force.

9.4.13.8.2.1
(11-06-2023)

**Responsibilities and
Duties for CI**

- (1) The SAC is responsible for:
 - a. Securing multi-agency participation at both the federal, state and local level. Contributions by other LEAs may include full or part time employees, space, and/or equipment.
 - b. Determining the appropriate number of IRS:CI employees to assign and the percentage of time to be devoted to each FCTF. One or more IRS:CI special agent(s) for each FCTF is recommended.
 - c. Designating an SSA to oversee day-to-day FCTF operations.
 - d. Ensuring that the field office FCTF is made a part of group/branch operational reviews to determine and address the effectiveness of the program. All recommendations for improvements should be documented and discussed with the FCTF SSA.
- (2) Each field office SSA assigned to oversee a FCTF is responsible for:
 - a. Conducting liaison duties with the other LEA's.
 - b. Ensuring that LEA's follow all applicable IRS:CI policies and procedures in detailing state and local LEOs to participate in a FCTF per IRM 9.4.13.7.2, Detailing of State/Local LEOs, and securing reimbursement for permissible costs through the State, and Local Overtime (SLOT) Program
 - c. Ensuring the personnel assigned to the FCTF, special agents and detailed LEOs follow all applicable IRS:CI policies and procedures.
 - d. Initiating investigative actions appropriately along with proper recordation in CIMIS of Associated Identities, PIs and SCIs and Special Purpose Codes.
 - e. Ensuring seizure activities follow all applicable IRS and DOJ procedures, and are coordinated with the field office Asset Forfeiture Coordinator (AFC), IRS CT Counsel and the US Attorney's Office.
 - f. Regularly share information and de-conflicting with the SAR-RT.
 - g. Appropriately, securing and managing funding, if the taskforce will incur expenses to operate.
 - h. Following BSA re-dissemination guidelines and IRS disclosure policies.
- (3) Field office BSA coordinators are responsible for:
 - a. Ensuring that SAR-RT leads appropriate for the FCTF are provided in a timely manner and developed only to the extent requested by the FCTF SSA.
 - b. Regularly share information and de-conflicting with the related FCTF.

- (4) Each IRS:CI special agent and detailed task force officer assigned to a FCTF is responsible for:
 - a. Developing and conducting criminal investigations within IRS:CI policies and procedures.
 - b. Maintaining required BSA investigative files, if applicable.
 - c. Following BSA re-dissemination guidelines and IRS disclosure policies.

9.4.13.8.3
(11-06-2023)
**Bank Secrecy Act (BSA)
Re-Dissemination
Guidelines**

- (1) If a reviewed SAR indicates possible criminal violations of tax, money laundering and/or BSA statutes, the information will be processed for assignment as outlined in IRM 9.4.13.8.1(2).
- (2) If a reviewed SAR solely denotes possible civil tax violations, the SAR information will be referred to the local SBSE Exam Planning and Special Programs (PSP) branch via Prime Lead Referral Form.
 - a. All grand jury information or information derived from law enforcement agency databases must be purged from the referral.
 - b. Neither the SAR Form, nor any information identifying an SAR as the source of the information, will be included in the referral. However, all available underlying information contained in the SAR, including bank name, account number, subject names, occupations, and activity described in the narrative may be included.
 - c. A copy of the Prime Lead Referral Form and the summary of SAR-RT findings should be filed in the SAR-RT files.

Note: This same referral process will be followed by all field offices for SAR-based investigations that have been closed due to a lack of criminal potential, but that appear to have civil potential.

- (3) If a reviewed SAR indicates possible civil Title 31 violations, or civil Title 26 violations under Forms 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, a referral memorandum should be sent to: IRS SBSE Fraud/BSA BSA Workload Identification, Selection, Delivery & Monitoring (WISDM) Attn: Section Chief 290 Broadway, 5th Floor New York, NY 10007 .
- (4) If a reviewed SAR indicates only non-CI criminal violations, it should be forwarded directly to the appropriate agency pursuant to FinCEN's re-dissemination guidelines for BSA information. Only the SAR form(s) itself may be provided. Tax return Information, including tax returns, must not be provided.
- (5) IRS:CI field offices may receive requests to de-conflict its cases and task force activities with proposed SBSE BSA examinations of Money Services Businesses (MSBs), credit unions, casinos, check cashiers and certain other non-regulated industries. FinCEN has delegated BSA compliance authority over these Non-Bank Financial Institutions (NBFI) to IRS, which has re-delegated the authority to SBSE Fraud/BSA. IRS:CI field office BSA coordinators should take steps to de-conflict the proposed listing of examinations with on-going IRS:CI cases and task forces.
- (6) IRS:CI field offices may receive information items or referrals for potential criminal violations of T31 by NBFI's from SBSE Fraud/BSA examination groups. Fully developed referrals of potential criminal violations of the IRC

must be evaluated following the procedures at IRM 9.4.1, Investigation Initiation. Information received from SBSE Fraud/BSA regarding other potential criminal violations should be treated as an information item.

9.4.13.9
(11-06-2023)
Memorandum of Understanding (MOU)

- (1) A vital component to IRS:CI's mission is the collaboration with the federal, state and local law enforcement communities pursuing asset forfeiture and financial crimes such as money laundering, currency violations, terrorist financing and narcotics related investigations. A key element to the success of these partnerships is the use of MOUs. We are committed to providing our field offices with timely information that would allow IRS:CI participation in joint endeavors as soon as possible.
- (2) Whether or not IRS:CI is the lead agency of a task force, the use of an MOU with other federal, state and local law enforcement and regulatory departments, offices or agencies facilitates IRS:CI participation in interagency task forces and high-profile, long-term, joint investigations.
- (3) The MOU establishes a common understanding of critical operational issues, including agency policies, investigative protocols, fiscal commitments, and liability issues within task forces, joint investigations and other enforcement initiatives between IRS:CI and other federal, state or local agencies.
- (4) When appropriate, the MOU should address IRS:CI's policies and procedures regarding matters such as informants, case documentation, undercover operations, asset forfeiture, and other sensitive areas to ensure they are consistently applied and are not disregarded. If the MOU is authored by another agency, that agency must be made aware that IRS:CI employees will participate within IRS:CI policies and procedures.
- (5) The MOU is a commitment by a SAC to commit resources. The availability of those resources within IRS:CI's fiscal plan must be considered and the finance section made aware of financial obligations and requirements.

9.4.13.9.1
(11-06-2023)
Processing a Memorandum of Understanding (MOU) for Approval

- (1) In cases where IRS:CI is the initiator of the MOU (CI-sponsored task forces), IRS:CI field offices will use one of three approved MOU templates. Specifically, (1) a MOU template when IRS:CI is working with only federal agencies (Fraud-MOU-Template-no-TFO), (2) a fraud MOU template when IRS:CI is working with both federal agencies and state and local law enforcement (Fraud-MOU-Template-w/TFOs), and (3) a Fraud MOU template when IRS:CI is working with only state and local law enforcement FCTF.
- (2) The MOU templates have been approved by HQ sections, CT Counsel, Disclosure, GLS, and Privacy, Governmental Liaison, & Disclosure. Accordingly, use of the MOU templates will not require an HQ review unless changes to the MOU template are requested. These templates can be found in the MOU section on the FC Web page or by contacting the assigned senior analyst in FC. A copy of the final signed MOU should be provided to FC for filing and maintenance.
 - a. The MOU templates can be executed by the SAC without HQ review.
 - b. The MOU templates can only be modified with an addendum. MOUs that have been modified via addendum should be forwarded via email to the assigned FC analyst who will facilitate HQ's review of the required sections. The SAC may not sign any modified MOU until it has been thoroughly reviewed by HQ.

- (3) In cases where IRS:CI is not the originator of the MOU (external MOUs), field offices will continue to negotiate these MOUs with assistance from their local CT Counsel. Upon completion of the proposed MOU, SACs will send the MOU and any related documentation to the assigned FC analyst. FC will facilitate the review process. The MOU will be reviewed by HQ sections; CT Counsel; Privacy, Governmental Liaison, & Disclosure (PGLD) and any other relevant headquarters section, including but not limited to:
- International Operations
 - Finance
 - Narcotics and Counterterrorism
 - ARIS
- (4) These external MOUs will be reviewed with the understanding that (1) the IRS:CI specific model clauses will not be present as these MOUs are created by other agencies; and (2) the MOU does not supersede IRS:CI policy and/or procedure.
- (5) Given the importance of these joint endeavors all HQ sections will have 15 calendar days to review. If no comments are provided within 15 days IRS:CI will move forward with the understanding that the MOU does not supersede IRS:CI policy and/or procedure; and no adverse issues have been identified. Upon completion of the review process, the FC analyst will notify the field office via e-mail as follows:
- The review has not identified anything in the MOU that would preclude the participation of IRS:CI in this joint investigative effort. As reminder, the MOU does not supersede IRS:CI policy and/or procedure. Or
 - During the course of the review process the following has been identified as a problem and as such we do not recommend the participation of IRS:CI in this joint investigative effort unless _____ change(s) is/are made. Upon receipt of this, the SAC must update the MOU to incorporate any items or changes deemed necessary before signing or forwarding to the participating organizations for signature.
- (6) The MOU that impacts more than one field office or that is national or international in scope will be forwarded to the Director, Operations Policy & Support, who will negotiate and sign on behalf of IRS:CI. Field offices affected by these MOUs will be consulted and encouraged to provide suggestions and recommendations.
- (7) Upon signature by all parties, a scanned copy of the any executed MOUs should be sent via email to the assigned FC analyst.

