



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.8.1

JANUARY 30, 2025

EFFECTIVE DATE

(01-30-2025)

PURPOSE

- (1) This transmits revised IRM 9.8.1, Refund Fraud & Investigative Support.

MATERIAL CHANGES

- (1) Added Internal Controls to be compliant with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers Monitoring and Improving Internal Controls.
- (2) Updated “Refund and Cyber Crimes” to “Advanced Analytics & Innovation” throughout the IRM.
- (3) Updated “W&I - Wage and Investment” to “TS - Taxpayer Service”.
- (4) Removed subsection 9.8.1.3.1.5(1)(d).
- (5) Removed subsection 9.8.1.3.1.5(1)(e).
- (6) Subsection 9.8.1.7.2(1) removed “Operations” and “courttestimonyprogram@ci.irs.gov” and added “Advanced Analytics & Innovation, Systems & Operational Support” and “**CI-HQ-AAI-SOS COURTTESTIMONY”.
- (7) Subsection 9.8.1.8.1(1) updated organization code “SE:CI:GO:MOP:SIT” to “SE:CI:GO:SIT”.
- (8) Editorial changes made throughout the IRM for clarity.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.8.1 dated March 02, 2023.

AUDIENCE

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9.8.1

Refund Fraud & Investigative Support

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9.8.1.1
(01-30-2025)
Program Scope and Objectives

- (1) Purpose: This section discusses the mission, structure, duties, and responsibilities of Refund Fraud & Investigative Support (RFIS). Topics include:
 - Refund Fraud & Investigative Support (RFIS) Function and Organizational Structure,
 - Role of the Resident Agent in Charge (RAC),
 - Refund Fraud & Investigative Support Training,
 - Security,
 - Court Witness and Certified Transcript Program,
 - Support of Field Operations.
- (2) Audience: All Criminal Investigation (CI) employees.
- (3) Policy Owner: Director, Advanced Analytics & Innovation (AAI).
- (4) Program Owner: Director, Advanced Analytics & Innovation (AAI).
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: To make changes to this IRM section email CIHQIRM@ci.irs.gov.

9.8.1.1.1
(01-30-2025)
Background

- (1) The RFIS mission is to identify emerging trends and develop schemes, related to refund fraud and identity theft, for the purpose of referring and supporting high-impact criminal tax and related financial investigations in CI field offices. This will be achieved through using human and artificial intelligence and collaboration with internal and external stakeholders.

9.8.1.1.2
(01-30-2025)
Authority

- (1) See IRM 9.1.4, Authority for the delegated authority relating to IRM 9.8.1, Refund Fraud & Investigative Support . The Law Enforcement Manual (LEM) provisions of the Refund Fraud program are found in LEM 9.14, Criminal Investigation Official Use Only Procedures, Law Enforcement Manual. For Court Witness authority see IRM 9.8.1.7.1.4 (1).

9.8.1.1.3
(01-30-2025)
Roles and Responsibilities

- (1) The Director, AAI is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.8.1.1.4
(01-30-2025)
Program Management and Review

- (1) The Director, AAI will:
 - a. Review this IRM annually.
 - b. Update this 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 interim content into the next revision of this IRM section prior to the expiration date.

9.8.1.1.5
(01-30-2025)
Program Controls

- (1) The Director, AAI will review and oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

9.8.1.1.6
(01-30-2025)
Acronyms

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

Acronym	Definition
AAI, SOS	Advanced Analytics & Innovation, Systems and Operational Support
ADP	Automatic Data Processing
BMF	Business Master File
COA	Computer Operations Administrator
COTS	Commercial-Off-The-Shelf
CWC	Court Witness Coordinator
EFDS	Electronic Fraud Detection System
EINs	Employer Identification Numbers
Fed. R. Crim. P.	Federal Rules of Criminal Procedure
FOIA	Freedom of Information Act
FRC	Federal Records Center
FRP	Frivolous Return Program
HQ	Headquarters
IMF	Information or Certified Transcript
IRC	Internal Revenue Code
IRP	Information Reporting Program
IT	Information Technology
LEM	Law Enforcement Manual
MFTRA	Master File Transcript Request
NOC	National Operations Center
PI	Primary Investigation
QRP	Questionable Refund Program
RAC	Resident Agent in Charge
RFIS	Refund Fraud & Investigative Support
RPP	Return Preparer Program
SAC	Special Agent in Charge
SBU	Sensitive But Unclassified information
SCI	Subject Criminal investigation
SIT	Special Investigative Techniques

9.8.1.1.7

(01-30-2025)

Related Resources

- (1) IRM 9.4.1, Investigation Initiation,
- (2) IRM 9.4.2, Sources of Information,
- (3) IRM 9.5.3, Criminal Investigation Strategies,
- (4) IRM 9.5.11, Other Investigations,
- (5) IRM 9.11.3.10.4, Firearms,
- (6) IRM 10.2, Physical Security Program,
- (7) IRM 10.5.1, Privacy and Information Protection, Privacy Policy,
- (8) IRM 10.6, Continuity Operations,
- (9) IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance,
- (10) IRM 25.1.11, Fraud Handbook, Campus Collection Fraud Procedures,
- (11) IRM 25.2, Information and Whistleblower Awards.

9.8.1.2

(01-30-2025)

The Refund Fraud & Investigative Support (RFIS) Functional and Organizational Structure

- (1) The following subsections provide a broad spectrum concerning the structure of RFIS. RFIS reports to the Director, Operations who reports to the Director, Refund Crimes. The RFIS offices are physically located within, or in close proximity to, each IRS Campus.

9.8.1.2.1

(08-02-2011)

Mission Statement

- (1) To support the CI mission by identifying and developing schemes for the purpose of referring and supporting high-impact criminal tax and related financial investigations. This mission will be achieved through the use of human and artificial intelligence and via collaboration with stakeholders.

9.8.1.2.2

(01-30-2025)

Functional Responsibilities

- (1) The primary function of the RFIS is to identify and develop schemes for the purpose of referring and supporting high-impact criminal tax and related financial investigations.
- (2) The RFIS assists IRS Campus Directors and field offices in identifying and assembling information on individuals and entities involved in civil and criminal noncompliance with the Internal Revenue Code (IRC) and other related statutes.
- (3) Specific RFIS responsibilities include:
 - a. Maintaining controls on all taxpayer accounts under criminal investigation,
 - b. Coordinating the Questionable Refund Program (QRP), Return Preparer Program (RPP), and Corporate Refund Fraud,
 - c. Developing questionable refund, return preparer fraud and Corporate Refund Fraud referrals and submitting them to field offices,
 - d. Providing court witnesses for criminal tax trials,
 - e. Training field office QRP and RPP coordinators in the RFIS QRP and RPP processes.

9.8.1.2.3
(01-30-2025)

Organizational Structure

- (1) The RFIS offices service 21 CI field offices.
- (2) Each RFIS is staffed by CI employees managed by a Resident Agent in Charge (RAC).
- (3) An RFIS office is located at or in close proximity to the following IRS Campuses:
 - a. Andover Campus,
 - b. Atlanta Campus,
 - c. Austin Campus,
 - d. Cincinnati Campus,
 - e. Fresno Campus,
 - f. Kansas City Campus,
 - g. Memphis Campus,
 - h. Ogden Campus.
- (4) IRS Campus locations are structured with at least the following functions:
 - a. Submission Processing Center (IMF), Austin, Kansas City, and Ogden,
 - b. Submission Processing Center (BMF), Kansas City and Ogden,
 - c. Accounts Management,
 - d. Compliance Services.
- (5) Each RFIS works closely with the IRS Campus functions.

9.8.1.2.4
(03-02-2023)

Managerial Oversight

- (1) The Director, Refund Crimes has line authority over RFIS.

9.8.1.3
(03-02-2023)

Role of the RAC

- (1) The RAC is responsible for accomplishing the RFIS's broad program objectives and procedural guidelines established by the Chief, CI.

9.8.1.3.1
(03-02-2023)

Program Responsibilities

- (1) The RAC will participate in the IRS Campus Councils to ensure successful RFIS program operation.
- (2) The RAC's responsibilities include:
 - a. Managing RFIS employees and programs,
 - b. Field office QRP referrals,
 - c. Field office RPP referrals,
 - d. Field office Corporate Refund Fraud referrals,
 - e. Controlling taxpayer accounts under criminal investigation,
 - f. Program reviews,
 - g. Work planning and control tracking system,
 - h. Refund inquiries relating to accounts with CI controls,
 - i. Participating in Headquarters (HQ) office task forces.

9.8.1.3.1.1
(03-02-2023)

Managing RFIS Employees and Programs

- (1) The RAC's span of control includes the RFIS technical and clerical employees. These responsibilities include:
 - a. Assigning and distributing work to subordinates,
 - b. Providing criminal fraud expertise for field office QRP/RPP referrals,
 - c. Managing the RFIS budget,

- d. Posting vacancies and selecting employees,
- e. Recommending personnel actions,
- f. Approving leave,
- g. Counseling employees,
- h. Providing necessary training,
- i. Practicing sound position management policies,
- j. Taking positive steps in support of affirmative action programs,
- k. Evaluating completed work and employee performance.

9.8.1.3.1.2
(03-02-2023)
**Field Office QRP
Referrals**

- (1) The RAC is responsible for the following, relative to QRP referrals:
 - a. Determining criminal potential on QRP fraud referrals developed by RFIS employees,
 - b. Ensuring that an evaluation by the field office conforms with existing time frames and guidelines,
 - c. When appropriate, referring returns in schemes with a primary investigation (PI) or subject criminal investigation (SCI) status to the proper business operating division for resolution.

9.8.1.3.1.3
(03-02-2023)
**Field Office RPP
Referrals**

- (1) The RAC is responsible for the following, relative to RPP referrals:
 - a. Determining criminal potential on RPP fraud referrals developed by RFIS employees,
 - b. Ensuring that an evaluation by the field office conforms with existing time frames and guidelines.

9.8.1.3.1.4
(01-30-2025)
**Controlling Taxpayer
Accounts under Criminal
Investigation**

- (1) The Director, Advanced Analytics & Innovation, Systems and Operational Support (AAI, SOS) is responsible for the quality and timely input of CI transaction freeze codes per existing guidelines.
- (2) When appropriate, the CI freeze codes are input by the AAI, SOS control function. The freeze codes are discussed individually in LEM 9.14.4, Automated Data Processing Account Controls.
- (3) When appropriate, Unpostables are handled by the AAI, SOS Unpostable program.

9.8.1.3.1.5
(01-30-2025)
Program Reviews

- (1) The RAC is responsible for establishing and maintaining a structured internal program review process for the following RFIS programs:
 - a. QRP,
 - b. RPP,
 - c. Corporate Refund Fraud Program.
- (2) A review of each program will be conducted by the RAC or their designee on an annual basis each fiscal year ending September 30.
- (3) A report detailing the findings will be prepared for the Director, RFIS, within 45 days following the end of each fiscal year. A copy of the report will be maintained in the RFIS administrative files.

- 9.8.1.3.1.6
(10-29-2019)
Questionable Refund Program
- (1) Information on the QRP can be found in IRM 9.4.1, Investigation Initiation.
- 9.8.1.3.1.7
(03-02-2023)
Work Planning and Control Tracking System
- (1) The RAC is responsible for tracking the time of RFIS personnel.
(2) Time worked on RFIS programs is tracked using the CI Diary Program.
- 9.8.1.3.1.8
(10-29-2019)
Fraud Awareness
- (1) For Fraud Awareness see IRM 9.4.2, Sources of Information.
- 9.8.1.3.1.9
(10-29-2019)
Referrals from IRS Campus Employees
- (1) For information on referrals from IRS Campus Employees see IRM 25.1.11, Fraud Handbook, Campus Collection Fraud Procedures.
- 9.8.1.3.1.9.1
(10-29-2019)
Information Report Referrals from IRS Taxpayer Service Fraud Hotline Call Sites
- (1) See IRM 9.4.1, Investigation Initiation, on information report referrals.
- 9.8.1.3.1.10
(01-30-2025)
Refund Inquiries
- (1) Refund Inquiries are received from a customer service representative or Taxpayer Advocate offices on those cases with CI freeze controls. The AAI, SOS personnel are responsible for coordinating the resolution of each refund inquiry.
- 9.8.1.3.1.11
(08-02-2011)
Task Force Participation
- (1) At various times throughout the year, issues may arise that require a team approach to resolve. A RAC may be asked to lead or participate in such a task force.
- 9.8.1.4
(03-02-2023)
Training
- (1) The following sections provide information concerning the training of RFIS employees.
- 9.8.1.4.1
(01-29-2002)
Training Requirements For The Resident Agent in Charge
- (1) Reserved
- 9.8.1.4.2
(08-02-2011)
Training Requirements For Refund Fraud & Investigative Support Employees
- (1) Reserved

- 9.8.1.4.3
(01-30-2025)
**Questionable Refund,
Return Strategies,
Preparer Program and
Corporate Refund Fraud,
Fraud Awareness
Training, Awareness
Training at IRS**
- (1) For information on QRP and RPP see IRM 9.5.3, Criminal Investigation Strategies.
- 9.8.1.4.4
(01-30-2025)
Field Office Visitations
- (1) On an annual basis, the RAC should coordinate with the Special Agent in Charge (SAC) to attend an all-managers meeting and/or field office group meeting to discuss the following:
- a. RFIS services to field offices,
 - b. CI controls maintenance,
 - c. QRP,
 - d. RPP,
 - e. Corporate Refund Fraud,
 - f. RFIS fraud referrals to the field office,
 - g. Undercover shopping procedures.
- (2) Travel expenses related to these meetings will be paid from RFIS travel allocations.
- 9.8.1.5
(03-02-2023)
Security
- (1) This subsection provides an overview of security requirements within the RFIS.
- 9.8.1.5.1
(01-30-2025)
Automation
- (1) All systems are required to be accredited and certified per the Computer Security Act of 1987 (see IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance).
- (2) The Internal Revenue Security Certification program is the technical evaluation of computer security, requirements, regulations, and standards used to assist in the accrediting system.
- 9.8.1.5.1.1
(03-02-2023)
**Computer Operations
Administrators**
- (1) Under the direction of the National Operations Center (NOC), each RFIS is assigned a Computer Operations Administrator (COA) who is responsible for systems administration and customer support. The COA provides day to day support for all of CI's specialized applications and Commercial-Off-The-Shelf (COTS) software and is responsible for:
- a. Installing and maintaining hardware and software,
 - b. Installing and maintaining workstations for server images,
 - c. Diagnosis and recovery of failed systems,
 - d. Providing customer support associated with software and utility programs,
 - e. Maintaining CI and IRS security policies,
 - f. Conducting inventory of CI's automation equipment,
 - g. Network installation at new sites or on remodels,
 - h. They may also be requested to setup CI task force sites outside of the CI network and site.

- 9.8.1.5.2
(01-30-2025)
Firearms
- (1) Firearms for RACs are to be secured per IRM 9.11.3.10.4, Firearms.
- 9.8.1.5.3
(10-29-2019)
Informants
- (1) Protection of informant information and identity is required. This protection includes:
- a. Disclosing to only those employees having a need to know,
 - b. Transmitting in double-sealed envelopes bearing instructions “To Be Opened by Addressee Only”,
 - c. Protecting per IRM 10.6.1, Continuity Operations, and IRM 10.2.8, Incident Reporting.
- 9.8.1.5.4
(01-30-2025)
Physical Security
- (1) Physical security in the IRS Campus must conform to IRM 10.2, Physical Security Program.
- (2) Criminal Investigation personnel are authorized to control all keys and combinations within their office per IRM 10.2, Physical Security Program.
- 9.8.1.5.5
(01-30-2025)
Records And Property
- (1) Records and property are to be secured per IRM 10.2, Physical Security Program.
- 9.8.1.5.6
(10-29-2019)
Sensitive But Unclassified (SBU) Information
- (1) “Sensitive But Unclassified” information is information which, if lost, misused, inappropriately accessed or modified in any way, could adversely affect the national interest or the conduct of Federal programs or the privacy of individuals. For additional information regarding SBU see IRM 10.5.1, Privacy and Information Protection, Privacy Policy and IRM 10.8.1, Policy and Guidance.
- 9.8.1.6
(10-29-2019)
Informant Information
- (1) For informant information see IRM 9.4.2, Sources of Information.
- 9.8.1.6.1
(10-29-2019)
Processing Informant Information
- (1) For processing Informant Information see IRM 9.5.11, Other Investigations.
- 9.8.1.6.2
(01-30-2025)
Request for Reward for Information Provided
- (1) For request for reward for information provided see IRM 25.2, Information and Whistleblower Awards, and Form 211, Application for Award for Original Information.
- 9.8.1.7
(10-29-2019)
Court Program
- (1) The Court Witness Program provides court witnesses, certified returns, certified transcripts, and other certified documents for criminal court and other judicial proceedings.

9.8.1.7.1
(10-29-2019)
**Court Witness
Coordinator (CWC)**

- (1) The court witness provides expertise in the area of judicial processes. The CWC is management's representative for cross-unit coordination among the various Directors at the IRS Campus sites, Department of Justice, US Attorney's Office, and State Offices, and must make adjustments to meet the needs of several heads of office within a collaborative environment.
- (2) The court witness represents the Commissioner, in the Commissioner's role as custodian of records in trials, pre-trial proceedings, and other judicial or quasi-judicial proceedings. The court witness testifies and presents evidence as to all matters within the scope of the Commissioner's custodial responsibility.

9.8.1.7.1.1
(10-29-2019)
**Testimony of Court
Witness**

- (1) The quality of court witness testimony is crucial to law enforcement and to voluntary compliance. The expertise, competence, and decorum of the witness contribute significantly to the success of the prosecution case.

9.8.1.7.1.2
(01-30-2025)
Responsibilities

- (1) Among others, the duties of the court witness include but are not limited to:
 - a. Securing all available original tax returns and documents, and obtaining certified copies where appropriate,
 - b. Securing other original documents and correspondence filed by the defendant with the IRS,
 - c. Securing current certified transcripts of accounts, certificates of assessments and payments, or certificates of Lack of Record,
 - d. Researching all IRS Campus areas and Federal Records Center (FRC) for pertinent information to aid in trial (e.g., returns, correspondence, receipts, transcripts, organizational functions, and documentation procedures),
 - e. Meeting with the attorney for the government prior to trial to discuss points of testimony and to review investigative files, exhibits, and any other documents to be presented as evidence during trial,
 - f. Assisting attorneys for the government and special agents as requested.

9.8.1.7.1.3
(01-30-2025)
Knowledge Required

- (1) The court witness must have extensive knowledge regarding:
 - a. All IRS Campus actions with respect to returns and documents under the custody of the Commissioner or their designee,
 - b. Complete processing procedures and functional responsibilities (past and present) of the IRS Campus, Field Office, and FRC,
 - c. All types of returns, due dates, filing requirements, and document systems (including the Electronic Fraud Detection System (EFDS)),
 - d. All laws and regulations relating to Disclosure, Freedom of Information Act (FOIA), Privacy Act, Federal Rules of Criminal Procedure (Fed. R. Crim. P.), and the Federal Rules of Evidence,
 - e. Proper introduction of tax returns, certificates of assessments and payments, Information Reporting Program (IRP) Records, Master File Transcript Request (MFTRA), and certificates of Lack of Record,
 - f. Coordinating and conducting periodic court witness training for IRS personnel as needed,
 - g. Responding to interrogatories and providing depositions or affidavits,
 - h. Reviewing all completed certifications for accuracy and quality control,
 - i. Maintaining a current cadre of court witnesses as needed.

9.8.1.7.1.4
(10-29-2019)
Authority

- (1) In testifying as a court witness for the IRS, the following procedures must be adhered to:
 - a. Delegation Order 11-2,
 - b. Title 26 USC 6103(h)(1), (h)(4), and (k)(6).
- (2) The quality and credibility of a witness' testimony depends on answering only the questions asked and representing the IRS with the highest degree of integrity, efficiency, and fairness.

9.8.1.7.2
(01-30-2025)
Field Office Procedures to Request Court Witness

- (1) Requests for court witnesses by field offices will be made by memorandum from the SSA to the Director, Advanced Analytics & Innovation, Systems & Operational Support who will be providing the court witness using the centralized mailbox ***CI-HQ-AAI-SOS COURTWITNESS**.
- (2) Established guidelines will be followed by the Campus relative to requests received for court witnesses and trial assistance from the field office (FO) and IRS Campus functional areas.
- (3) The SSA or their representative may telephonically request a court witness in exigent situations; however, a follow-up memorandum must be submitted to the Director, Operations through the centralized mailbox within two calendar days.
- (4) Advanced Analytics & Innovation will pay for the travel expenses of a court witness that pertain to criminal investigations (e.g., trials, grand juries, etc.). Travel will typically be 3 days and 2 nights.
- (5) If called to testify in a civil trial, funding for civil trials are to be paid from the Division Commissioner's Office for the area that originated the matter (SB/SE, TS, LB&I, or TE/GE). The Planning and Analysis Office (or other office, if appropriate) will provide the travel codes for the voucher by working with their Budget Office for funding codes. State and local trial travel will be paid for by Advanced Analytics & Innovation. Travel will typically be two days and one night.

9.8.1.7.3
(10-29-2019)
Seals And Certification

- (1) The primary purpose of certification is to satisfy the requirements of the rules of evidence and civil procedure. This is essential in authenticating a document for admission into evidence.
- (2) Certification is accomplished by attaching Form 2866, Certificate of Official Record, with a seal affixed. The court witness coordinator is responsible for ensuring that all records and documents are complete and accurate.
- (3) Transcripts and other documents are prepared for use in court per 28 USC 1733(b), Fed. R. Crim. P. R. 44, and Fed. R. Crim. P. R. 27:
 - a. 26 USC 7514 - authorizes the seals of office,
 - b. 26 CFR 301.7514 - governs the use of seals,
 - c. 26 CFR 301.7622-1 - authorizes the Commissioner to designate persons to issue certifications,
 - d. Delegation Order 11-5 (Formerly 198 (Rev.5)) - designates the persons who may issue certification and provide delegation of authority,
 - e. CI Delegation Order 18, Seal of the Office of the Internal Revenue Service and Certification - designates the persons who may issue certifications as re-delegated from the Chief, CI.

9.8.1.7.4
(03-02-2023)
**Request For
Certification**

- (1) Forms 4338 and 4338-A, IMF Information and Certified Transcript Request or similar facsimile will be used by CI personnel to request certified transcripts of accounts. Requests will include but are not limited to:
 - a. Certification of original and copy of returns,
 - b. Certification of MCC and microfilm transcripts,
 - c. Certification of certificates and payments,
 - d. Certification of lack of record.
- (2) All requests for transcripts of Automatic Data Processing (ADP) accounts will be forwarded to the RFIS servicing the field office requesting the transcript.
- (3) Each request should cover the specific tax periods. Only information that is responsive to the request will be certified.
- (4) A minimum of 30 workdays is required to secure and certify all requested documents.
- (5) The court witness coordinator will establish expedited procedures.

9.8.1.8
(03-02-2023)
**Support of Field
Operations**

- (1) This subsection provides an overview of how the RFIS's can provide support for the field offices.

9.8.1.8.1
(01-30-2025)
Undercover Support

- (1) Requests for undercover employer identification numbers (EINs) for the field offices must be handled through Special Investigative Techniques (SIT) (SE:CI:GO:SIT).
- (2) Special Investigative Techniques will work directly with the Ogden RFIS to establish EIN's for undercover operations.

9.8.1.9
(10-29-2019)
**Frivolous Return
Program (FRP)**

- (1) Taxpayer accounts that have TC 91X controls or a -T Freeze on the module will not have any FRP action taken on them unless the special agent controlling the case gives consent.
- (2) A frivolous return/document is defined as being non-compliant based on unfounded legal or constitutional arguments. Internal Revenue Code 6702 contains criteria for determining if a return/document is frivolous.
- (3) Taxpayers filing a frivolous tax return and/or documents are assessed a \$5,000 Frivolous Return Penalty.

