



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.1.1

NOVEMBER 3, 2023

EFFECTIVE DATE

(11-03-2023)

PURPOSE

- (1) This transmits revised IRM 9.1.1, Mission.

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) Added subsection 9.1.1.1.2 **“Authority”** and verbiage “See IRM 9.1.4, Authority for the delegated authority related to IRM 9.1.1, Mission.”
- (3) Added subsection 9.1.1.1.5.1 **“Acronym Table”** and verbiage “Listed are acronyms used throughout this IRM:”
- (4) Subsection 9.1.1.4(5) removed IRM reference “IRM 1.2.10, Policy Statements for Organization, Finance and Management Activities” and added “1.2.1.2.36, Fairness and Integrity in Enforcement Selection”
- (5) 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.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.1.1, March 06, 2017.

AUDIENCE

CI

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9.1.1
Mission

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9.1.1.1
(11-03-2023)
**Program Scope and
Objectives**

- (1) This section provides the following information:
 - Criminal Investigation (CI) Mission
 - Criminal Investigation Strategies
 - Law Enforcement Criteria
- (2) Audience: All CI employees.
- (3) Policy Owner: Director, National Criminal Training Academy (NCITA).
- (4) Program Owner: Director, NCITA.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: N/A.
- (7) Goal: The overall goal of the various training programs that NCITA supports is to improve CI's individual and organizational workforce performance through the incorporation of the CI Guiding principles.

9.1.1.1.1
(11-03-2023)
Background

- (1) Criminal Investigation has Operational and Investigative Strategies. Criminal Investigation's strategies are classified in terms of:
 - Initiatives in which CI participates.
 - Priorities within the program area.
 - Schemes encountered in the program areas.
 - Other situations to which the special agent should be sensitive when conducting an investigation.

9.1.1.1.2
(11-03-2023)
Authority

- (1) See IRM 9.1.4, Authority for the delegated authority related to IRM 9.1.1, Mission.

9.1.1.1.3
(11-03-2023)
**Roles and
Responsibilities**

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

9.1.1.1.4
(11-03-2023)
**Program Management
and Review**

- (1) The Director, NCITA 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.

9.1.1.1.5
(11-03-2023)
Program Controls

- (1) The Director, NCITA will review the instructions and guidelines relating to the investigation of tax returns and other IRS documents for procedural, operational, and editorial changes.

9.1.1.1.5.1

(11-03-2023)

Acronym Table

- (1) Listed are acronyms used throughout this IRM:

| Acronym | Definition |
|---------|---|
| ABP | Annual Business Plan |
| BSA | Bank Secrecy Act |
| CI | Criminal Investigation |
| HIDTA | High Intensity Drug Trafficking Area |
| IRC | Internal Revenue Code |
| LEM | Law Enforcement Manual |
| NMLS | National Money Laundering Strategy |
| OCDETF | Organized Crime Drug Enforcement Task Force |
| ONDCP | Office of National Drug Control Policy |
| SPP | Strategy and Program Planning |

9.1.1.1.6

(11-03-2023)

Related Resources

- (1) IRM 1.2.1.2.36, Fairness and Integrity in Enforcement Selection.
- (2) Law Enforcement Manual (LEM) 9.14.1.

9.1.1.2

(03-06-2017)

Criminal Investigation Mission

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

9.1.1.3

(11-04-2004)

Criminal Investigation Strategies

- (1) The CI strategies are:
- Compliance
 - Money Laundering
 - International
 - Terrorism

9.1.1.3.1

(11-04-2004)

Compliance Strategy

- (1) Criminal Investigation's strategic objectives are based upon the overall IRS multi-year strategic plan.
- (2) Criminal Investigation's strategic objectives, operational priorities, and improvement projects are outlined in CI's Strategy and Program Plan (SPP). The SPP establishes the focus and commitment of CI resources. The SPP also summarizes program information, including budget activities, initiatives, and CI measure and workload indicators.
- (3) The Annual Business Plan (ABP) is issued annually by the Chief, CI. The ABP establishes strategies and operational priorities based on CI's SPP. Criminal Investigation's compliance strategy establishes program focus and commitment of CI's resources. The ABP addresses the yearly program direction and commitment of CI resources.

9.1.1.3.1.1
(11-04-2004)
Program Direction

- (1) In support of the IRS' strategic plan, CI will focus its investigative resources into three program areas:
 - a. legal source income
 - b. illegal source income
 - c. narcotics

9.1.1.3.1.1.1
(03-06-2017)
Legal Source Income Program

- (1) The legal source income program addresses income tax investigations involving:
 - a. legal occupations and industries
 - b. Title 26 charges
 - c. Title 18 United States Code (USC) §286, 18 USC §287, and 18 USC §371 (Klein conspiracy) charges
- (2) In the legal source income program, CI is the sole investigating agency.

9.1.1.3.1.1.2
(05-30-2008)
Illegal Source Income Program

- (1) The illegal source income program addresses investigations of illegal source financial crimes involving:
 - a. Illegal occupations and industries
 - b. Title 26 charges
 - c. Title 18 charges
 - d. Title 18 USC §371 (Klein and non-narcotic) money laundering conspiracy
 - e. Title 18 USC §1956 and 18 USC §1957 (non-narcotic) money laundering
 - f. Title 31 currency charges
- (2) In the illegal source income program, the investigation may be conducted in conjunction with another agency.

9.1.1.3.1.1.3
(11-04-2004)
Narcotics Program

- (1) The narcotics program involves the investigation of leaders and other top echelon members of high-level drug trafficking organizations and their orchestration of financial activities directing the transportation, distribution, and laundering of illegal drug proceeds.
- (2) Within the narcotics program, there are four sub-programs:
 - a. Organized Crime Drug Enforcement Task Force (OCDETF) — investigations involving members of high-level drug trafficking organizations authorized by a regional multi-agency OCDETF committee.
 - b. High Intensity Drug Trafficking Area (HIDTA) — a co-located, multi-agency task force conducting investigations involving organizations or individuals involved in narcotics trafficking or narcotics money laundering. The task force works through the HIDTA program of the Office of National Drug Control Policy (ONDCP).
 - c. HIDTA/OCDETF — investigations worked jointly through OCDETF.
 - d. Narcotics Other — investigations involving financial activities of significant individuals or entities who direct the transportation, distribution, and laundering of illegal drug proceeds.

9.1.1.3.2
(11-04-2004)

**Money Laundering
Strategy**

- (1) The money laundering strategy is to identify and prosecute the most significant tax, currency, and money laundering offenders and to pursue the assets of those offenders both domestically and internationally. This strategy is designed to assure enforcement of the Bank Secrecy Act (BSA) and related Federal money laundering statutes in support of the Department of Justice and Treasury National Money Laundering Strategy (NMLS).

9.1.1.3.3
(05-30-2008)

International Strategy

- (1) The international strategy calls for assignment of special agents as attachés to strategic foreign posts in order to facilitate the development and use of information obtained in host foreign nations or from other foreign sources. The attachés use the information to support large-scale, international investigations, combat terrorist financing, and apprehend overseas fugitives. The attachés facilitate international financial investigative training and respond to requests for assistance from foreign countries.

9.1.1.3.4
(11-04-2004)

Terrorism Strategy

- (1) Federal law enforcement agencies have been mobilized to fight terrorism. In support of this national effort, CI will provide financial investigative assistance in terrorism matters and devote resources in support of terrorist task force initiatives to disrupt and dismantle terrorism financing operations.

9.1.1.4
(03-06-2017)

**Law Enforcement
Criteria**

- (1) Investigations will be identified, initiated, and conducted in a manner that fosters confidence in the tax system and compliance with the law. The investigations must identify individuals and organizations that meet the compliance strategy as detailed in the ABP. In determining if an investigation meets the definition of CI's mission, the following should be considered:
 - a. high profile
 - b. egregious allegations
 - c. deterrent effect
 - d. conformity with ABP
- (2) Additional criteria and deviation procedures are detailed in Law Enforcement Manual (LEM) 9.14.1, CI Official Use Only Procedures.
- (3) Employees in CI cannot open an investigation on any individual or entity based on a protected class of Title VII (Civil Rights Act of 1964); political affiliation; or a direct or indirect relationship. Criminal investigation employees will follow the 14 principles of ethical conduct as outlined in Executive Order (E.O.) 12674 of April 12, 1989 (as modified by E.O. 12731 of October 17, 1990) "PRINCIPLES OF ETHICAL CONDUCT FOR GOVERNMENT OFFICERS AND EMPLOYEES".
- (4) Unlawful profiling will not be tolerated in investigation selection or in making investigative decisions. In December 2014, the U. S. Department of Justice Civil Rights Division issued guidance for Federal law enforcement regarding the use of race, ethnicity, gender, national origin, religion, sexual orientation or gender identity in the performance of law enforcement activities.
- (5) Criminal Investigation employees will follow the new IRS Policy Statement 1-236 (IRM 1.2.1.2.36, Fairness and Integrity in Enforcement Selection). The new policy statement includes the three parts to enforcing the tax law with fairness and integrity:
 - To ensure fairness to the taxpaying public;

- To ensure an equitable process for all taxpayers; and
- To ensure fairness to each taxpayer.

9.1.1.4.1
(03-06-2017)
Unlawful Profiling

- (1) In making routine or spontaneous law enforcement decisions, Federal law enforcement officers may not use race, ethnicity, gender, national origin, religion, sexual orientation, or gender identity to any degree, except that officers may rely on the listed characteristics in a specific suspect description. This prohibition applies even where the use of a listed characteristic might otherwise be lawful.
- (2) The December 2014 U.S. Department of Justice Civil Rights Division guidance is outlined below:
 - a. In making routine or spontaneous law enforcement decisions, such as ordinary traffic stops, Federal law enforcement officers may not use race, ethnicity, gender, national origin, religion, sexual orientation or gender identity to any degree, except that officers may rely on the listed characteristics in a specific suspect description. This prohibition applies even where the use of a listed characteristic might otherwise be lawful.
 - b. In conducting all activities other than routine or spontaneous law enforcement activities, Federal law enforcement officers may consider race, ethnicity, gender, national origin, religion, sexual orientation, or gender identity only to the extent that there is trustworthy information, relevant to the locality or time frame, that links persons possessing a particular listed characteristic to an identified criminal incident, scheme, or organization, a threat to national or homeland security, a violation of Federal immigration law, or an authorized intelligence activity. In order to rely on a listed characteristic, law enforcement officers must also reasonably believe that the law enforcement, security, or intelligence activity to be undertaken is merited under the totality of the circumstances, such as any temporal exigency and the nature of any potential harm to be averted. This standard applies even where the use of a listed characteristic might otherwise be lawful.

