



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

9.1.4

NOVEMBER 23, 2020

## EFFECTIVE DATE

(11-23-2020)

## PURPOSE

- (1) This transmits revised IRM 9.1.4, Criminal Investigation Directives and Functional Delegations of Authority.

## MATERIAL CHANGES

- (1) The following revisions have been made to reflect the requirements as stated in the Memorandum for CI Executives and Special Agents In Charge Criminal Investigation, Subject: Updated Procedural Guidance to Request Access to Criminal Investigation Information Systems by Non-Criminal Investigation Personnel, dated August 13, 2020:
  - a. IRM 9.1.4.1, paragraph 5 (b) has been changed from Directive No. 2 - Pre-Employment, Pre-Access Drug Test Policy to Directive No. 2 - Drug Test Policy.
  - b. IRM 9.1.4.3 title has been changed from Directive No. 2 - Pre-Employment, Pre-Access Drug Test Policy to Directive No. 2 - Drug Test Policy.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.1.4, Criminal Investigation Directives and Functional Delegations of Authority, dated August 25, 2020.

## AUDIENCE

CI

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9.1.4

Criminal Investigation Directives and Functional Delegations of Authority

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9.1.4.1  
(11-23-2020)  
**Overview**

- (1) Criminal Investigation's (CI) Servicewide Delegation Orders; Division/Function/Local Delegation Orders (CI Delegation Orders); and CI Operating Level Directives (CI Directives) help accomplish the mission of both CI and the IRS, while maintaining the organizational structure.
- (2) The Servicewide Delegation Orders are specific delegations of authority issued by the Commissioner of IRS, or on the Commissioner's behalf, to subordinates, with or without restrictions or re-delegation. The Commissioner's authorities are re-delegated to positions within the Service through Servicewide Delegation Orders. Criminal Investigation's Servicewide Delegation Orders can be found in Internal Revenue Manual (IRM) 1.2.48, Delegations of Authority for Criminal Investigations Activities.
- (3) As a Bureau Head, the Commissioner receives authorities through the following:
  - a. Statutes
  - b. Regulations or Treasury Decisions
  - c. The President of the United States
  - d. The Secretary of the Treasury (Treasury Orders and Treasury Directives)
- (4) The CI Delegation Orders re-delegate authorities delegated to the Chief or their subordinates by the Commissioner or through the Commissioner. The CI Delegation Orders provide the organization with the ability to delegate various authorities within CI management and effectively allocate management resources. The CI Delegation Orders are listed in subsections 9.1.4.10 – 9.1.4.24; they can also be found on CI Connections in eLibrary. The CI Delegation Orders discussed in this section are:
  - a. Delegation Order No. 1 - Signing Correspondence and Certain Other Documents
  - b. Delegation Order No. 2 - Absence, Leave and Carryover of Annual Leave
  - c. Delegation Order No. 3 - Criminal Referral Authority
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  - o. Delegation Order No. 20 - Authority to Approve Standard Position Descriptions
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## 9.1 Criminal Investigation Mission and Strategies

- (5) The Operating Level Directives (CI Directives) are instructions to staff issued by Head of Office Executives (e.g., organizational operating policies, etc.) The CI Directives (subsections 9.1.4.2 – 9.1.4.9) discussed in this section are:
- a. Directive No. 1 - Enforcement Operations
  - b. Directive No. 2 - Drug Test Policy
  - c. Directive No. 3 - Use of Government Owned Vehicles
  - d. Directive No. 4 - Firearms
  - e. Directive No. 5 - Physical Fitness Program
  - f. Directive No. 6 - Use of Alcohol
  - g. Directive No. 7 - Emergency Driving
  - h. Directive No. 8 - Use of Ballistic Vests During Enforcement Operations

9.1.4.1.1  
(09-20-2013)

### **Purpose and Scope**

- (1) The purpose of these Directives and local Delegations is to promote a uniform national application of existing procedures.
- (2) The Directives apply to all special agents and must be applied consistently throughout the organization.

9.1.4.2  
(08-11-2016)

### **Directive No. 1 - Enforcement Operations**

- (1) In accordance with the CI Mission, CI employees will execute their law enforcement responsibilities by continually assessing potential risks to the public, the investigating agents, and the subjects concerned, as well as the probable impact of their enforcement activities on the image of the IRS.
- (2) All levels of CI's management must ensure that every enforcement operation is effectively planned, that special agents are adequately trained and equipped to safely accomplish required law enforcement tasks, and that risks are continually assessed throughout an operation. Upon completion, all operations must be reviewed for effectiveness.
- (3) All special agents are expected to maintain an appropriate level of physical fitness, weapons proficiency, and use of force skills to effectively and safely carry out their duties and responsibilities.
- (4) The Special Agent in Charge (SAC) must ensure, on a quarterly basis, that all special agents under their supervision are trained, equipped, and qualified to participate in law enforcement activities. This includes firearms training, integrated use of force training, and other appropriate enforcement training to meet local enforcement needs. The National Criminal Investigation Training Academy (NCITA) will provide guidance in the development and delivery of each field office's enforcement training objectives which will be subject to Headquarters (HQ) review.
- (5) The SAC may authorize the deployment of shotguns, rifles, ballistic shields and breaching equipment on any enforcement operation to ensure the safety of special agents, other law enforcement officers and the general public. Authorization and deployment of shotguns and rifles require SAC approval and Director, Field Operations concurrence utilizing Form 13739, Enforcement Action Review (EAR). The manner, in which these enforcement tools are deployed, is at the discretion of the SAC and should be determined during the pre-operational meeting.

9.1.4.3  
(11-23-2020)  
**Directive No. 2 - Drug Test Policy**

- (1) Pre-employment drug testing is required as a condition of employment in job announcements for CI positions.
- (2) Applicants selected for positions in CI must pass a pre-employment drug screen prior to reporting for duty in CI.
- (3) Special agents and employees in sensitive positions as defined in Executive Order 12564, Drug-Free Federal Workplace, are subject to random drug tests in addition to the pre-employment testing.

9.1.4.4  
(08-11-2016)  
**Directive No. 3 - Use of Government Owned/Leased Vehicles**

- (1) When essential for the safe and efficient performance of protective services or criminal law enforcement duties, CI special agents will be assigned a government-owned vehicle (GOV). Internal Revenue Manual 1.14.7, Motor Vehicle Management provides that an IRS employee may be provided with home-to-work transportation only after a determination has been executed by the Treasury Secretary to authorize those employees to drive between their residence and various locations for official purposes under the criminal law enforcement duty exception of 31 USC §1344(a)(2)(B).
- (2) The Chief, CI has identified and the Secretary of the Treasury has authorized all CI 1811s with field investigative responsibilities and a select number with protective services responsibilities, home-to-work transportation by GOV. Treasury Directive 74-06 and its companion publication contain the criterion which must be met in order for 1811s to be granted and maintain home-to-work transportation as authorized by the Secretary.
- (3) Title 31 USC §1344(f) requires each Federal agency to maintain logs and other records to establish the official purpose of home-to-work transportation. Furthermore, Treasury Directive 74-06 and its companion publication require that the logs [diary] record all usage of the GOV outside of the normal scheduled tour of duty (TOD) hours. Supervisory Special Agents (SSAs) are required to review and sign the special agent's monthly vehicle log. The three entries that are to be made in the special agent's diary as it relates to the aforementioned requirement are: Call-Out / Emergency Response, Home-to-Work (HTW) Commute, and Work-to-Home (WTH) Commute. The definition for each category is as follows:

1.	<b>Call-Out / Emergency Response:</b> A call-out is <u>any</u> use* of the GOV outside of (i.e., before or after) an agent's normal tour of duty, begins or ends at a location other than an agent's official IRS POD and is in response to a case or emergency. Use of the GOV to attend training <b>is not</b> considered a call-out.
2.	<b>Home-to-Work (HTW) Commute:</b> A HTW commute is each trip in the GOV leaving from a personal residence and traveling <b>directly</b> to an agent's assigned IRS POD arriving at or after an agent's tour of duty.
3.	<b>Work-to-Home (WTH) Commute:</b> A WTH commute is each trip in the GOV leaving from an agent's assigned IRS POD and traveling <u>directly</u> to a personal residence departing before or at the end of an agent's tour of duty.

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*Note for Commutes: Brief stops at an assigned IRS POD while en route to conduct official business at another location are not counted as HTW or WTH commutes. However, stops to obtain fuel while en route to or from an agent's assigned POD would still count as a HTW or WTH commute.*

\*Use of the GOV is essentially any trip made from one destination to another.

**Note:** Any trip in the GOV that does not fall into the above categories is considered "mission mileage" and does not require a diary entry.

- (4) Treasury policy contains minimum criterion in authorizing HTW transportation for law enforcement officers. IRS-CI 1811s who fail to meet the criteria may have their HTW authorization suspended. Each quarter, IRS-CI Headquarters will generate a report identifying special agents failing to meet one or more criteria for the preceding 12 months. Senior management will initiate a review to identify the reason for not meeting the criteria and determine whether continued HTW is justified.
- (5) Special agents are authorized to drive their assigned GOV to a fitness facility/ area to participate in the Physical Fitness Program (see IRM 9.2.2, Physical Fitness Program) provided that it is during their core duty hours or immediately before/after the scheduled workday, as an extension of the core-hour day.
- (6) Non-1811 CI employees who require the use of a government vehicle, must justify the use in writing and receive prior approval of the SSA. In these instances a vehicle use log must be maintained. Home to work transportation for non-1811 employees is not authorized. If overnight travel is authorized, non-1811 employees may use a government vehicle in conformity with the Federal Travel Regulation for official travel (41 CFR Part 301).
- (7) All accidents involving a GOV will be reported on the Motor Vehicle Accident Report (SF 91). The employee is also required to prepare a memorandum addressed to their supervisor, outlining the details of the accident. The report should include a police report, estimates of damage, and pictures of the accident, if available. A Report of Survey (Form 1933) will be completed for every GOV accident or incident, regardless of amount of damage. For accidents or incidents resulting in GOV damage in excess of \$1,500, the Form 1933 must be signed by the DFO. For damage less than \$1,500, the SAC must sign the Form 1933. A Form 1933 must be on file whenever there is an accident or incident where the government employee was at fault, injuries (to any party) occurred, there is an allegation of misconduct or questionable or suspicious circumstances surround the accident or incident. The SAC or their designee will contact TIGTA when a vehicle accident results in injuries to third parties or there is any allegation of misconduct. The field office fleet coordinator will email a copy of the entire accident package to the office of Strategy at **\*CI HQ-Accidents**, the local IRS Safety Office and **claimsmanager@irscounsel.treas.gov**.
- (8) Employees assigned to a foreign post will adhere to the following policies. The U.S. Department of State Foreign Affairs Manual (FAM) describes the use of official vehicles and states, in relevant part, official vehicles may be used for the following business purposes:



- a. Transportation of U.S. Government employees (including those employed under personal services agreements/contracts) and property directly related to the conduct of U.S. Government business; this provision extends to the transportation of employees in-country to monitor foreign assistance development projects; 14 FAM 433.1(2).
  - b. Transportation of dependents in furtherance of an official U.S. Government activity where the presence of a family member will further U.S. Government interests, such as official functions by or for representatives of foreign nations; 14 FAM 433.1(4).
  - c. Certain agencies may have authorization to provide transportation between the residence of an officer or employee and various locations when required for the performance of fieldwork, or when essential for the safe and efficient performance of intelligence, counterintelligence, protective services, or criminal law enforcement duties when authorized by the head of the agency. Such authority must be documented and must be exercised with the concurrence of the Chief of Mission (COM); 14 FAM 433.1(5).
- (9) Under the FAM, official vehicles may also be used for “*other authorized use*” purposes including situations where public transportation is unsafe. The terms are described as follows:
  - a. *Other Authorized Use*: Transportation of U.S. Government employees and their dependents, including those under personal services agreements and their dependents, for other than business purposes when authorized because public transportation is unsafe or not available or because such use is advantageous to the U.S. Government. Use advantageous to the government shall include, but is not limited to, use of armored vehicles for security reasons; 14 FAM 433.2.
  - b. *Public Transportation Unsafe*: If the COM finds that a specific security threat makes transportation by privately owned vehicle or public transportation unsafe, or that available public transportation is inherently dangerous, official vehicles may be used for the transportation of U.S. Government employees and dependent family members, and those under personal services agreements/contracts and their dependent family members. If the safety concern is about transportation facilities, as opposed to a specific security threat, then privately owned vehicles should be used to the extent possible for non-business transportation; 14 FAM 433.3-2.
- (10) Use of GOVs in the manner described in paragraphs (8) and (9) above requires written approval from the Executive Director, International Operations or Chief, CI, in advance detailing the modifications to CI’s general policies. A copy of the authorizing document will be maintained both at the foreign post and in the files of the Executive Director, International Operations.
- (11) If an exigent circumstance occurs that requires the use of a GOV, which is not previously approved in writing by the Executive Director, International Operations the employee will contact their supervisor for permission to use the GOV. If the employee is unable to contact their supervisor the employee may use the GOV but will notify their supervisor, as soon as possible.

9.1.4.5  
(09-20-2013)  
**Directive No. 4 -  
Firearms**

- (1) The nature of CI's work requires the necessity and ability of special agents to respond in a safe and timely manner 24 hours a day. When off-duty, special agents are authorized, but not required, to carry their IRS-issued handgun. Special agents are not expected to be armed at all times; however, special agents must have access to their handgun and related enforcement equipment when called upon to perform official duties, including enforcement actions. For handgun purposes, access generally includes the agent being able to readily access their assigned handgun while on duty, and being able to access their assigned handgun within a reasonable time frame while off duty. For enforcement equipment purposes, access generally includes in CI office space or in a government vehicle within reasonable proximity.

**Note:** When carrying their IRS-issued handgun off-duty, special agents are subject to all IRM provisions concerning firearms.

- (2) Duty carry of a special agent's assigned handgun requires a chambered round and a magazine(s) loaded to capacity when possible and practical. Agents are permitted to carry additional enforcement related equipment, including extra magazines, handcuffs, OC spray, flashlights and any additional authorized equipment management deems appropriate for the circumstances.
- (3) Criminal Investigation will provide each special agent with a firearms safe in the office and a safety container for home storage.
- (4) The Chief, CI; Director, Field Operations; and each SAC will ensure that each special agent has met the IRM requirements to carry firearms.
- (5) The SAC may authorize special agents to carry IRS-owned weapons other than the agents' assigned handgun (for example, shotguns and/or rifles). The SAC will notify the Director, Field Operations of such authorization within 24 hours.
- (6) Special agents who carry a privately-owned weapon during off-duty hours are subject to the same civil and criminal restrictions as a private citizen. Special agents may not use their position or credentials to qualify under state or local laws to purchase, license, carry, or use private weapons; however, upon request, credentials may be displayed as occupational identification, but not to influence the decision.

9.1.4.6  
(08-25-2020)  
**Directive No. 5 -  
Physical Fitness  
Program**

- (1) Proper physical fitness conditioning is essential for a special agent's ability to meet the physical demands of their law enforcement duties. The primary intent of CI's Physical Fitness Program (PFP) is to assist agents with improving and maintaining their fitness level to be able to meet the physical demands of the job. While the intent of the program is not to serve as a vehicle for agents to train for and compete in athletic/extreme events, agents may still personally benefit from this program. For instance, agents who engage in health and fitness activities may experience a reduction in coronary heart disease risk factors, stress, and other medical conditions. It also encourages lifestyle changes that may increase productivity and decrease disability.
- (2) The Chief, CI will maintain and support the PFP for all IRS-CI special agents, and each Director and Special Agent in Charge will be responsible for executing a three-part PFP for all agents in his/her office. All special agents must participate in Parts I and II of the PFP.

- a. Part I - mandates an annual medical screening consisting of a Health History Questionnaire (HHQ), height, weight, blood work for a lipid profile and glucose screening, blood pressure, a baseline Electrocardiogram (EKG) followed by an EKG every 5 years beginning at age 40, blood lead screening, and an audiogram.
  - b. Part II - mandates special agent participation in annual fitness assessments of flexibility, strength, and aerobic capabilities.
  - c. Part III - strongly encourages special agents to voluntarily engage in health and fitness activities that are approved as part of CI's PFP. Physical fitness coordinators are available to provide guidance for a fitness program.
- (3) Special agents who are medically cleared for PFP will be allowed up to 3 hours of work time per week for approved fitness activities. Agents may also participate in PFP outside of scheduled duty hours and may charge time to Law Enforcement Availability Pay (LEAP) hours. The total number of compensated PFP hours may not exceed 3 hours per calendar week (Sunday-Saturday).

9.1.4.7  
(09-20-2013)  
**Directive No. 6 - Use of  
Alcohol**

- (1) The Treasury Employee Rules of Conduct prohibit employees from consuming intoxicants in any manner which may adversely affect their work performance (see 31 CFR §0.204). The consumption of any intoxicants prior to the end of the workday causes an adverse effect on the ability of the special agent to safely carry a firearm or operate a motor vehicle.
- (2) Special agents are prohibited from consuming intoxicants at any time during the workday, including mealtimes and periods of leave when the agent intends to return to duty that day. This includes hours of availability under LEAP, any other overtime hours, and any time while operating a GOV or carrying a firearm.
- (3) Any special agent who management reasonably believes is intoxicated or under the influence of alcohol while on official duty may be subject to alcohol testing. When ordered, an agent who refuses to report for an alcohol test or fails to cooperate with the testing process will be subject to disciplinary action, up to and including removal from the service.
- (4) The SAC; Director, Field Operations; or the Chief, CI, may authorize exceptions to this Directive for employees under their functional oversight, on a case by-case basis, when necessary to meet operational requirements (for example, during certain undercover assignments).
- (5) Special agents temporarily assigned to duty that does not give them access to a firearm or to a GOV (for example, while attending training conferences) are held to the same standard as non-law enforcement employees, as described in the Treasury Employee Rules of Conduct, 31 CFR 0.204, which prohibits employees from consuming intoxicants in any manner which may adversely affect their work performance.

9.1.4.8  
(09-20-2013)  
**Directive No. 7 -  
Emergency Driving**

- (1) The goal of the Emergency Driving Directive is to ensure the safety of special agents, other persons involved in the emergency, and the general public. A balancing test should be applied to determine whether emergency driving is warranted. Special agents must balance the need for the emergency driving with safety considerations. The Directive sets out the basic standard: Special agents may engage in emergency driving situations only if the seriousness of the emergency outweighs the danger created by such driving. When engaging in emergency driving, special agents must continually evaluate the need to engage in such driving by considering safety issues.
- (2) When deciding whether to engage in emergency driving, special agents should consider all relevant factors including the following:
  - nature of the emergency
  - imminent danger to the public if the suspect is not apprehended
  - probability of apprehending the suspect at a later time
  - traffic and road conditions
  - weather conditions
  - presence of pedestrians
- (3) The Emergency Driving Directive applies when a suspect is being followed to make an apprehension, surveillance is being conducted, or exigent circumstances exist. It encompasses driving situations in which the posted speed limit or other traffic laws are disregarded. The Directive also notes that some driving maneuvers with a vehicle, referred to as offensive tactics (i.e., blocking, ramming, forcing vehicles off the road), may constitute the use of deadly force and may only be used in compliance with Treasury's Policy on the Use of Force, Treasury Order 105-12.
- (4) The decision to engage in or terminate emergency driving shall be made by the special agent or his/her superiors.
- (5) In the planning of Treasury-led joint operations involving other Federal, state, or local law enforcement agencies, each participant will be informed of the Treasury Policy on the Use of Force Treasury Order 105-12.
- (6) Criminal Investigation should review and comply with state requirements for emergency systems and equipment on vehicles engaged in emergency driving.

9.1.4.9  
(09-20-2013)  
**Directive No. 8 - Use Of  
Ballistic Vests During  
Enforcement Operations**

- (1) All GS-1811 employees and their supervisors taking an active, participating role while conducting the following enforcement operations, should wear a ballistic vest (body armor):
  - a. executing search warrants
  - b. executing arrest warrants
  - c. providing cover teams for undercover meetings
  - d. conducting any enforcement operations or actions where there is likelihood of an armed confrontation
- (2) Exceptions may be made regarding this Directive on a case-by-case basis. The final judgment on whether a ballistic vest must be worn, or whether an exception will be granted, rests with the manager of the enforcement operation or the warrant team leader when a manager is not present.

- (3) Undercover agents will make their own decision on the use of body armor, with the concurrence of the SIT Undercover Program Manager and field office management. These issues should be discussed in detail by the undercover agent and field office management, in advance of the operation, to anticipate what action will be safest for the undercover agent.
- (4) The facts relating to the use of ballistic vests will be addressed in all reviews of an enforcement operation where a firearm is discharged during such enforcement operation.

9.1.4.10  
(09-20-2013)  
**Delegation Order No. 1**  
**(Rev. 3)**

- (1) **Signing Correspondence and Certain Other Documents**
- (2) **Authority:** to sign his/her own name for the Chief, Criminal Investigation, on correspondence, memoranda, and internal management documents when within established guidelines or the Chief's known views.
- (3) **Delegated to:** Deputy Chief.
- (4) **Re-delegation:** May not be re-delegated.
- (5) **Authority:** To approve and issue, in their own names and titles, routine reports, correspondence, requests for information, procedural interpretations, etc., connected with their function.
- (6) **Delegated to:** Directors reporting directly to the Chief or Deputy Chief.
- (7) **Re-delegation:** May be re-delegated no lower than Section Directors or Special Agents in Charge.
- (8) **Exception:** The authority in number 4 excludes the authority to sign or approve documents that:
  - a. involve policy/procedure considerations;
  - b. establish new programs;
  - c. result in major changes in existing programs;
  - d. substantially impact, directly or indirectly, on resource allocations; and
  - e. involve other matters of significance or sensitivity requiring the personal attention of the Chief.
- (9) **Source of Authority:** Delegation Order No. 1 (Rev. 2) dated September 23, 1991.
- (10) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 1 (Rev. 2) dated September 23, 1991.
- (11) **Effective Date:** April 10, 2002.
- (12) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.11  
(09-20-2013)  
**Delegation Order No. 2**  
**(Rev. 3)**

- (1) **Absence, Leave and Carryover of Annual Leave**
- (2) **Authority to:**

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- a. Approve leave (including the correction of administrative errors and the determination that a period of sickness or injury interfered with the use of scheduled annual leave, but excluding matters covered by paragraphs 4 and 7 below);
  - b. Charge Absence without Leave (AWOL) for unauthorized absences;
  - c. Authorize brief absences from duty without charge to leave or loss of pay, for individual employees under their supervision and control, in accordance with applicable statutes, Executive Orders, regulations and policies; and
  - d. Approve Leave without Pay (LWOP) for a period of thirty consecutive days or less.
- (3) **Delegated to:** All supervisors for employees under their supervision.
- (4) **Authority:** To approve Leave without Pay (LWOP) for more than thirty consecutive days, but no more than a year.
- (5) **Delegated to:** Special Agents in Charge (SAC's).
- (6) **Re-delegation:** This authority may not be re-delegated.
- (7) **Authority Not Covered:**
- a. The authority delegated to the Chief, Deputy Chief, and Directors reporting to them to approve Leave without Pay (LWOP) of more than a year; and
  - b. The authority delegated to the Chief, Deputy Chief, and Directors reporting to them to make determinations that the exigency of the public business is of such importance that scheduled annual leave may not be used by an employee and, therefore, may be carried over in accordance with applicable statutes, executive orders, regulations and policies.
- (8) **Sources of Authority:** Delegation Orders 6-12 (formerly DO-104), 6-15 (formerly DO-256), and 6-16 (formerly DO-257).
- (9) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 2 (Rev. 2) dated September 23, 1991.
- (10) **Effective Date:** February 01, 2001
- (11) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.12  
(08-11-2016)

### Delegation Order No. 3

- (1) **Criminal Referral Authority**
- (2) **Authority:** To refer all criminal matters involving non-sensitive investigations to the Department of Justice for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or Department of Justice approval.
- (3) **Delegated to:** Special Agents in Charge (Criminal Investigation) and Headquarters Executives in Criminal Investigation.



- (4) **Authority:** To refer all criminal matters involving sensitive investigations to the Department of Justice for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or Department of Justice approval.
- (5) **Delegated to:** Special Agents in Charge (Criminal Investigation) with the written concurrence of their Director, Field Operations and Deputy Chief, CI. Investigations relating to exempt organizations, publicly traded companies, companies with annual gross revenue exceeding \$10,000,000,000 and financial institutions will also require written concurrence from Director, Operations, Policy & Support. Chief, CI will notify the IRS Commissioner of all sensitive investigations.
- (6) **Authority:** To refer matters involving potential violations of law to the Department of Justice for the limited purpose of ensuring legal, ethical, and prosecutorial uniformity in the application of undercover techniques pursuant to a Memorandum of Understanding entitled "Internal Revenue Service, Undercover Review Committee" entered into by the Deputy Attorney General and the Commissioner in August 1995, or any successor memorandum.
- (7) **Delegated to:** Director, Special Investigative Techniques (Criminal Investigation).
- (8) **Sensitive investigations** are defined as those involving:
  - a. Currently serving elected Federal officials.
  - b. Currently serving Article III judges.
  - c. Currently serving high-level Executive Branch Officials. For the Treasury Department, this is defined as items d through g listed below:
  - d. All individuals within the Treasury Department Serving in Executive Levels I through V;
  - e. All individuals within the Treasury Department serving in the Senior Executive Service grades GS-16 and above;
  - f. All individuals within the IRS grade GS-15 serving in positions centralized in the IRS Executive Resources Board;
  - g. All individuals within the Treasury Department (other than IRS) in grade GS-15 which the Deputy Secretary may designate.
  - h. Currently serving elected statewide officials.
  - i. Currently serving members of the highest court of the states.
  - j. Mayors currently serving populations of 250,000 or more.
  - k. Perjury in the U.S. Tax Court.
  - l. Exempt organizations.
  - m. Publicly traded companies.
  - n. Companies with annual gross revenues exceeding \$10,000,000,000.

**Note:** A publicly traded company is defined as a company that has issued securities through a public offering and which are traded on the open market.

- (9) **Non-sensitive investigations** are defined as all investigations not included in paragraph 8.
- (10) **Exceptions:** The Secretary of the Treasury delegated the following authorities to Treasury General Counsel and his/her delegates:

## 9.1 Criminal Investigation Mission and Strategies

- a. Exclusive authority to make referrals in criminal matters for judicial enforcement of summonses;
- b. Exclusive authority to determine which court decisions of a criminal tax matter should be appealed or further reviewed and to make recommendations to the Department of Justice with respect thereto; and
- c. Concurrent authority with the Commissioner and his/her delegates to refer a matter to the Department of Justice to obtain advice prior to any referral made pursuant to paragraphs 2 or 4.

- (11) **Re-delegation:** May not be re-delegated.
- (12) **Source of Authority:** Commissioner's Delegation Order 9-6 (formerly DO-263).
- (13) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (14) **Effective Date:** July 14, 2016
- (15) **Signed:** Richard Weber, Chief, Criminal Investigation

9.1.4.13  
(09-20-2013)

### Delegation Order No. 4

- (1) **Cost of Complying with a Summon**
- (2) **Authority:** To obligate appropriated funds for payment of search costs, reproduction costs and transportation costs in connection with third party summonses.
- (3) **Delegated as follows:**
  - a. Supervisory Special Agents - \$2,500;
  - b. Special Agents in Charge - \$10,000; and
  - c. Directors, Field Operations – Over \$10,000.
- (4) **Re-delegation:** May not be re-delegated.
- (5) **Source of Authority:** Commissioner's Delegation Order 25-6 (formerly DO-178).
- (6) To the extent that the authority previously experienced consistent with this Order may require ratification, it is hereby affirmed and ratified.
- (7) **Effective Date:** July 18, 2000
- (8) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.14  
(09-20-2013)

### Delegation Order No. 7 (Rev. 4)

- (1) **Tours of Duty and Overtime**
- (2) **Authority to:**
  - a. Prescribe the official hours of duty;
  - b. When necessitated by operating requirements, establish an administrative workweek of five 8-hour days other than Monday through Friday for individual employees or groups of employees whose services are required on Saturday and/or Sunday; and
  - c. Prescribe flexible tours of duty for criminal investigators consisting of five 8-hour days, Monday through Friday.



- (3) **Delegated to:** First-level supervisors.
- (4) **Authority to:**
  - a. Approve changes in tour of duty for educational purposes in accordance with applicable statutes, executive orders, regulations and policies;
  - b. Order or approve the performance of paid overtime duty and the performance of work on holidays by employees under their supervision and control, provided funds are available for such duty; and
  - c. Order or approve the performance of overtime duty by employees under their supervision and control for which compensatory time off will be granted in lieu of overtime pay.
- (5) **Delegated to:** Second-level supervisors.
- (6) **Re-delegation:** This authority may not be re-delegated.
- (7) **Source of Authority:** Delegation Orders 6-11 (formerly DO-39) and 6-14 (formerly DO-255).
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 7 (Rev. 3) dated September 6, 1991.
- (9) **Effective Date:** February 01, 2001
- (10) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.15  
(09-20-2013)  
**Delegation Order No. 8  
(Rev. 5)**

- (1) **Authority to Authorize or Approve Travel, Travel Advances, Transportation Services and to Approve Travel Vouchers**
- (2) **Authority to:**
  - a. Direct official travel;
  - b. Administratively approve vouchers claiming reimbursement for official travel performed under the General Travel Order;
  - c. Authorize related advances; and
  - d. Approve the use of non-contract carriers instead of contract carriers between city-pairs when justified under the limited circumstances enumerated in the Travel Handbook of the IRM.
- (3) **Delegated to:** Supervisors for employees under their supervision.
- (4) **Re-delegation:** The authority delegated in this order may not be re-delegated.
- (5) **Source of Authority:** Delegation Order Number 95.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 8 (Rev. 4) dated February 10, 1992.
- (7) **Effective Date:** September 19, 2001
- (8) **Signed By:** Mark E. Matthews, Chief (Criminal Investigation)

## 9.1 Criminal Investigation Mission and Strategies

9.1.4.16  
(09-20-2013)  
**Delegation Order No. 9**  
**(Rev. 3)**

- (1) **Authorization to Engage in Outside Employment, Business, and Other Activities**
- (2) **Authority to:**
  - a. Approve or disapprove the acquisition or retention of direct or indirect interests in the manufacture of tobacco, snuff, or cigarettes, firearms, ammunition, or explosives, or in the production, rectification, or re-distillation of distilled spirits, or in the production of fermented liquors; and
  - b. Approve or disapprove requests from employees who are not in the 1811 job series to engage in outside employment, business, and other activities.
- (3) **Delegated to:** Special Agents in Charge for employees under their supervision and control; Directors in Headquarters for employees under their supervision and control.
- (4) **Authority to:** Approve or disapprove requests from employees in the 1811 job series to engage in outside employment, business, and other activities.
- (5) **Delegated to:** Directors reporting to the Chief for employees under their supervision and control.
- (6) **Re-delegation:** This authority may not be re-delegated.
- (7) **Source of Authority:** Delegation Order Number 105.
- (8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 9 (Rev. 2) dated September 3, 1992.
- (9) **Effective Date:** February 01, 2001
- (10) **Signed by:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.17  
(09-20-2013)  
**Delegation Order No. 12**  
**(Rev. 2)**

- (1) **Authority to Enter into Contracts to Furnish Information on a Reimbursable Basis**
- (2) **Authority to:**
  - a. Enter into contracts to furnish information on a reimbursable basis under 26 USC 6103, subject to the conditions and restrictions in Commissioner's Delegation Order No. 100 (as revised); and
  - b. Upon written request, to admit employees and officials of any state, the Commonwealth of Puerto Rico, any possession of the U.S., any political subdivision or instrumentality of any of the foregoing, and the District of Columbia to training courses conducted by the IRS and to authorize that they be supplied with texts and other training aids.
- (3) **Delegated to:** Directors reporting to the Chief.
- (4) **Re-delegation:** This authority may not be re-delegated.
- (5) **Source of Authority:** Commissioner's Delegation Order No. 100.

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 12 (Rev. 1) dated February 10, 1992.

(7) **Effective Date:** September 19, 2001

(8) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.18

(09-20-2013)

**Delegation Order No. 13  
(Rev. 5)**

(1) **Authority for Reports of Survey**

(2) This authority pertains to Reports of Survey involving Criminal Investigation investigative equipment under the control of Headquarters Criminal Investigation personnel.

(3) **Authority to:** Perform the functions of Property Officer.

(4) **Delegated to:** Property Officer, Equipment and Technology Evaluation Section.

(5) **Authority to:** Perform the function of Survey Officer.

(6) **Delegated to:** Director, Equipment and Technology Evaluation Section.

(7) **Exception:** If the loss involves property of which the Equipment and Technology Evaluation Section is custodian, the Deputy Chief may appoint a Survey Officer from outside that Section to perform the duties necessary with respect to the loss.

(8) **Authority to:** Perform the function of Chairman, Board of Survey.

(9) **Delegated to:** Director, Strategy.

(10) **Authority to:** Perform the function of Approving Authority.

(11) **Delegated to:** Deputy Chief, Criminal Investigation.

(12) **Authority to:** Perform the function of Appellate Official.

(13) **Delegated to:** Chief, Criminal Investigation.

(14) **Re-delegation:** This authority may not be re-delegated.

(15) **Source of Authority:** Chapter 200 of IRM 1(14) 49, Personal Property Management Handbook.

(16) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 13 (Rev. 4) dated February 10, 1992.

(17) **Effective Date:** September 19, 2001

(18) **Signed:** Mark E. Matthews, Chief, Criminal Investigation

9.1.4.19  
(09-20-2013)

**Delegation Order No. 15  
(Rev. 2)**

- (1) **Authorize Travel Not at Government Expense**
- (2) **Authority to:** Authorize travel of employees performing functions under their general supervision, within the geographic limits of the General Travel Order, where reasonable expenses for travel, lodging, and meals are to be paid or reimbursed by any State, county or municipal agency or by an organization which has been determined to be tax exempt under section 501 (c) (3) of the Internal Revenue Code:
  - a. For purposes of participating in or attending tax forums; and
  - b. For continuing professional education programs.
- (3) **Delegated to:** Directors reporting directly to the Chief, Criminal Investigation.
- (4) **Re-delegation:** This authority may not be re-delegated.
- (5) **Source of Authority:** Delegation Order No. 189.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 15 (Rev. 1) dated February 10, 1992.
- (7) **Effective Date:** September 19, 2001
- (8) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.20  
(09-20-2013)

**Delegation Order No. 16  
(Rev. 2)**

- (1) **National Office Directed Travel (NODT)**
- (2) **Authority to:** Approve and sign, as authorizing officials, memorandums that give authority to charge to the National Office Directed Travel Financial Plan, expenses incurred by IRS field employees.
- (3) **Delegated to:** Headquarters Directors reporting directly to the Chief, Criminal Investigation.
- (4) **Re-delegation to:** This authority may not be re-delegated.
- (5) **Source of Authority:** Text 233 of IRM 1763, Travel Handbook and Delegation Order No. 95 (Rev. 14) dated 4-3-91.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 16 (Rev. 1) dated February 10, 1992.
- (7) **Effective Date:** September 19, 2001
- (8) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.21  
(09-20-2013)

**Delegation Order No. 17  
(Rev. 2)**

- (1) **Issuance of Non-Enforcement Pocket Commissions**
- (2) **Delegated to:** Executive level Directors for employees under their supervision.
- (3) The following non-enforcement positions in Criminal Investigation are authorized to hold pocket commissions:

- a. Court Witness Coordinator (GS-301);
- b. Document Analyst (GS-1397);
- c. Fingerprint Specialist (GS-072);
- d. Forensic Photographer (GS-1060);
- e. Investigative Analyst (GS-301 and GS-1801);
- f. Program Analyst (External Communications) (GS-343);
- g. Program Manager (GS-340);
- h. Student Trainee (GS-1899);
- i. Supervisory Public Affairs Specialist (GS-1035);
- j. Tax Fraud Investigative Aide (GS-1802); and
- k. Trail Illustrator (GS-1084).

- (4) This order does not include the authority to sign pocket commissions for special agents (GS-1811).
- (5) **Re-delegation:** May not be re-delegated.
- (6) **Source of Authority:** This authority is delegated to the Chief, Criminal Investigation by the Chief, Agency Wide Shared Services, who is given the authority to prescribe identification media in Delegation Order Number 164 (as revised).
- (7) **Effective Date:** June 01, 2002
- (8) **Signed:** Dennis E. Crawford for Mark E. Matthews, Chief (Criminal Investigation)

9.1.4.22  
(09-20-2013)  
**Delegation Order No. 18**

- (1) **Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents**
- (2) **Authority:** To affix the official seal of office to any certificate, or attestation required to be made by the officer for whose office such seal is established in authentication of originals and copies of books, records, papers, writings, and documents of the Internal Revenue Service in the custody of such officer, for all purposes, including the purpose of 28 U.S.C. 1733(b), Rule 44 of the Federal Rules of Civil Procedure, and Rule 27 of the Federal Rules of Criminal Procedure. This authority does not extend to affixing the seal to material to be published in the Federal Register nor to certifying material in any case in which such copies may be furnished to applicants only by the Commissioner pursuant to Executive Order, Treasury Decision, or the Statement of Procedural Rules.
- (3) **Delegated to:**
  - a. Director, Refund Crimes (Criminal Investigation);
  - b. Resident Agents in Charge (RAC) in Criminal Investigation;
  - c. Senior Supervisory Investigative Analysts (SSIA) in Criminal Investigation; and
  - d. Supervisory Investigative Analysts (SIA) in Criminal Investigation.
- (4) **Re-delegation:** This authority may not be re-delegated.
- (5) **Source of Authority:** Delegation Order Number 198.
- (6) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby approved and ratified.

9.1.4.23  
(09-20-2013)

**Delegation Order No. 19**

- (7) **Effective Date:** September 24, 2001
- (8) **Signed:** Mark E. Matthews, Chief (Criminal Investigation)
- (1) **Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents**
- (2) **Authority:** To disclose returns and/or return information to designated state tax officials pursuant to FedState Agreements on the Coordination of Tax Administration entered into between the head of any State tax agency and the Commissioner of Internal Revenue.
- (3) **Delegated to:**
  - a. Supervisory Special Agent; and
  - b. Resident Agent in Charge.
- (4) **Re-delegation:** May not be re-delegated.
- (5) **Source of Authority:** Treasury Order 150-10; Treasury Order 101-05; General Counsel Order No 4; IRC Section 6103; Treasury Delegation Order Number 156 (Rev. 17); Memorandum of Understanding Between IRS-CI and New York State Department of Taxation and Finance Concerning Tax Refund Crimes (Approved 1/21/2003).
- (6) To the extent that authority previously exercised consistent with this order may require ratification; it is hereby approved and ratified.
- (7) **Effective Date:** January 22, 2003
- (8) **Signed:** David B. Palmer, Chief (Criminal Investigation)

9.1.4.24  
(09-20-2013)

**Delegation Order No. 20  
(Rev. 1)**

- (1) **Approve Standard Position Descriptions (SPDs)**
- (2) **Authority:** To approve the duties and responsibilities of SPDs, including SPDs designated for use in more than one Criminal Investigation headquarters component, SPDs in Area and Field Offices, and SPDs in Communications & Education and Equity, Diversity, & Inclusion, as long as an SPD corresponds to the approved organization chart (deck).
- (3) **Delegated to:** Deputy Chief, Criminal Investigation.
- (4) **Authority:** To approve the duties and responsibilities of SPDs within his/her organizational component as long as an SPD corresponds to the approved organization chart (deck) for that component and the SPD is not designated for use outside of the line authority of the approving SES Director. This authority includes replicas (aka: clones) of existing SPDs that are needed to document a required skill set, license, or clearance. Clones may address but are not limited to such items as: the level of security investigation required; the need to speak, read, and/or write a language other than English; or the need to have a driver's license.
- (5) **Delegated to:** Directors: International Operations; Operations Policy & Support; Refund Crimes; Strategy; and Technology Operations & Investigative Services.

- (6) **Authority:** To approve replicas (aka: clones), discussed in item 3 of this document, of existing SPDs when the basic SPD is designated for use in more than one HQ component or in an Area or Field Office.
- (7) **Delegated to:** Director, Strategy.
- (8) **Re-delegation:** The authorities delegated in items 2, 4, and 6 may not be re-delegated.
- (9) **Source of Authority:** Chief's authority.
- (10) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This delegation order supersedes Criminal Investigation Delegation Order No. 20 dated November 06, 2011.
- (11) **Effective Date:** January 03, 2013
- (12) **Signed:** Patricia J. Haynes for Richard Weber, Chief (Criminal Investigation)

9.1.4.25  
(11-16-2016)

## Delegation Order No. 21

- (1) **Delegation of Authority in Employee Relations Matters**
- (2) **Authority:** To effect non-disciplinary actions (i.e., warning letters, caution letters, closed without action letters, clearance letters) and lesser disciplinary actions (i.e., written reprimands and admonishments); except for allegations involving firearms, use of force incidents, Lautenberg, and misuse of government vehicles.
- (3) **Delegated to:** Deputy Chief, Criminal Investigation (CI); Directors, Field Operations (DFOs); SES Headquarters (HQ) Directors; HQ Deputy Directors; HQ Directors; Special Agents in Charge (SACs); and Resident Agents in Charge (RACs) in CI.
- (4) **Redelegation:** This Authority may not be redelegated.
- (5) **Note:** The official effecting a non-disciplinary or lesser disciplinary action must be at least two supervisory levels above the employee.
- (6) **Authority:** To effect non-disciplinary actions and lesser disciplinary actions for allegations involving firearms, use of force incidents, Lautenberg, and misuse of government vehicles.
- (7) **Delegated to:** Deputy Chief, CI; DFOs; SES HQ Directors; and HQ Deputy Directors in CI.
- (8) **Redelegation:** This Authority may not be redelegated.
- (9) **Note:** The official effecting the non-disciplinary or lesser disciplinary action must be at least two supervisory levels above the employee.
- (10) **Note:** The Director/Deputy Director, Strategy, through the Labor Relations Office, will be apprised of all cases related to these allegations.
- (11) **Authority:** To propose a performance based action (removal, reduction in grade, reassignment), disciplinary suspension (14 days or less), or adverse



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action (removal, reduction in grade/pay, suspension of 15 days or more, furlough), for all allegations, to include termination during probation.

- (12) **Delegated to:** Deputy Chief, CI; DFOs; SES HQ Directors; HQ Deputy Directors; HQ Directors; Special Agents in Charge (SACs); and Resident Agents in Charge (RACs), in CI.
- (13) **Note:** The Proposing Official must be at least two supervisory levels above the employee.
- (14) **Note:** The Director/Deputy Director, Strategy, through the Labor Relations Office, will be apprised of all cases related to allegations involving firearms, use of force incidents, Lautenberg, and misuse of government vehicles.
- (15) **Redelegation:** This authority may not be redelegated.
- (16) **Authority:** To decide a performance based action, disciplinary suspension, or adverse action for all allegations, to include effecting a termination during probation.
- (17) **Delegated to:** Deputy Chief, CI; DFOs; SES HQ Directors; and HQ Deputy Directors in CI.
- (18) **Redelegation:** This Authority may not be redelegated.
- (19) **Note:** The Deciding Official for adverse actions must be at least three supervisory levels above the employee.
- (20) **Note:** Per IRM 1.2.45, Delegation Order 6-6, for disciplinary actions only, the Proposing Official can also serve as the Deciding Official. Criminal Investigation recommends this approach when the Proposing Official is a DFO or SES HQ Director.
- (21) **Authority:** To reassign a Special Agent that does not meet the GS-1811, Treasury Enforcement Agent Qualification Standards, and is Not Medically Qualified (NMQ) for the Special Agent position. Considerations include: organizational need, position availability, employee qualifications, and ability to perform the work.
- (22) **Delegated to:** Deputy Chief, CI.
- (23) **Redelegation:** This Authority may not be redelegated.
- (24) **Authority:** To propose a non-cause removal of a Special Agent that does not meet the GS-1811, Treasury Enforcement Agent Qualification Standards, and is NMQ for the Special Agent position.
- (25) **Delegated to:** Director/Deputy Director, Strategy.
- (26) **Redelegation:** This Authority may not be redelegated.
- (27) **Authority:** To decide a non-cause removal of a Special Agent that does not meet the GS-1811, Treasury Enforcement Agent Qualification Standards, and is NMQ for the Special Agent position.
- (28) **Delegated to:** Deputy Chief, CI.



- (29) **Authority:** To order a fitness for duty medical examination, issue NMQ letters, and request waivers of the Treasury Enforcement Agent Qualification Standards.
- (30) **Delegated to:** Director/Deputy Director, Strategy.
- (31) **Redelegation:** This Authority may not be redelegated.
- (32) **Authority:** To approve waivers of the Treasury Enforcement Agent Qualification Standards.
- (33) **Delegated to:** Chief, CI.
- (34) **Redelegation:** This authority may not be redelegated.
- (35) **Authority:** To effect monetary settlement of non-EEO cases up to \$25,000.
- (36) **Delegated to:** Deputy Chief, CI; DFOs; and SES HQ Directors.
- (37) **Redelegation:** This authority may not be redelegated.
- (38) **Note:** These settlements should be coordinated with GLS, CI Finance, and HCO.
- (39) **Authority:** To effect monetary settlement of non-EEO cases over \$25,000.
- (40) **Delegated to:** Deputy Chief, CI.
- (41) **Redelegation:** This authority may not be redelegated.
- (42) **Note:** These settlements should be coordinated with EDI, GLS, CI Finance, and HCO.
- (43) **Sources of Authority:** IRM 1.2.45, Delegation Order 6-6.
- (44) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (45) **Effective Date:** August 27, 2014
- (46) **Signed:** Richard Weber, Chief, Criminal Investigation

