



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.1.4

FEBRUARY 5, 2026

EFFECTIVE DATE

(02-05-2026)

PURPOSE

- (1) This transmits revised IRM 9.1.4, Criminal Investigation Directives.

MATERIAL CHANGES

- (1) IRM 9.1.4's title has been updated from Criminal Investigation Directives and Functional Delegations of Authority to "Criminal Investigation Directives".
- (2) CI business unit delegation orders have been removed from IRM 9.1.4.
- (3) CI business unit delegation orders have been placed in new IRM 1.2.70, "Business Unit Delegations of Authority for Criminal Investigation", to comply with IRS Internal Management Document (IMD) procedures. See material changes paragraphs (13) through (28) below for details.
- (4) Added required internal controls to comply with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Monitoring and Improving Internal Controls.
- (5) IRM 9.1.4.2 (5), Directive No. 1 - Enforcement Operations, updated paragraph 5 to include Long Gun directives.
- (6) IRM 9.1.4.3 (3), Directive No. 2 - Drug Test Policy, added content "sensitive" to employees regarding drug testing directive. Added reference to Executive Order 12564, Drug-Free Federal Workplace and the IRS Drug Free Workplace Program.
- (7) IRM 9.1.4.4 (3) (4) & (5), Directive No. 3 - Use of Government Owned/Leased Vehicles, added paragraphs (3) - (5) stating a special agent is not authorized Home-to-Work (HTW) duty when restricted from carrying a firearm.
- (8) IRM 9.1.4.4 (10), Directive No. 3 - Use of Government Owned/Leased Vehicles, added accidents involving a GOV will be "immediately" reported to the employee's supervisor on the Motor Vehicle Accident Report (Form SF 91) (see IRM 1.14.7.2.9(1)). Also added statement only one estimate is required on accidents involving a Government Owned Vehicle (GOV) when damages are under \$10,000. Damages greater than \$10,000 require three estimates.
- (9) IRM 9.1.4.4 (13), Executive Director, International Operations, updated to the Executive Director, Global Operations.
- (10) IRM 9.1.4.5, Directive No. 4 - Firearms, updated directive to include Personally Owned Weapons (POW) policy as outlined in September 30, 2022 memorandum. See paragraphs (7) - (17).
- (11) IRM 9.1.4.6 Directive No 5 - Physical Fitness Program, updated to current procedures.
- (12) IRM 9.1.4.7 (1) & (5), In paragraphs (1) and (5) 31 CFR 0.204 was updated to 31 CFR 0.205.
- (13) Removed IRM 9.1.4.10, Delegation Order No. 1 (Rev. 3), Signing Correspondence and Certain Other Documents. Relocated CI Delegation Order CI 1-69-1. See IRM 1.2.70.
- (14) Removed IRM 9.1.4.11, Delegation Order No. 2 (Rev. 3), Absence, Leave and Carryover of Annual Leave. Authority is contained IRM 1.2.2 in Servicewide Delegation Order 6-12 (Rev. 2), Absence and Leave. See IRM 1.2.2.7.9.

- (15) Removed IRM 9.1.4.12, Delegation Order No. 3, Criminal Referral Authority. Authority is contained in Servicewide Delegation Order 9-6, Criminal Referral Authority. See IRM 1.2.2.10.6.
- (16) Removed IRM 9.1.4.13, Delegation Order No. 4, Cost of Complying with a Summon. CI Delegation Order, CI 25-6-1, Cost of Complying with a Summons. See IRM 1.2.70, Business Unit Delegations of Authority for Criminal Investigation.
- (17) Removed IRM 9.1.4.14, Delegation Order No. 7 (Rev. 4), Tours of Duty and Overtime. Authority is contained in Servicewide Delegation Order 6-11 (Rev. 2), Hours of Work. See IRM 1.2.2.7.8.
- (18) Removed IRM 9.1.4.15, Delegation Order No. 8 (Rev. 5), Authority to Authorize or Approve Travel, Travel Advances, Transportation Services and to Approve Travel Vouchers. CI Delegation Order CI 1-30-1, Authorization and Approval of Official Travel within the United States. See IRM 1.2.70.
- (19) Removed IRM 9.1.4.16, Delegation Order No. 9 (Rev. 3), Authorization to Engage in Outside Employment, Business, and Other Activities. Content revised and relocated to new IRM 1.2.70, CI 6-4-1, Authorization to Engage in Outside Employment, Business, and Other Activities. See IRM 1.2.70.
- (20) Removed IRM 9.1.4.17, Delegation Order No. 12 (Rev. 2), Authority to Enter into Contracts to Furnish Information on a Reimbursable Basis. Authority is contained in Servicewide Delegation Order 1-13 (formerly DO-100, Rev. 11), Furnishing Special Statistical Studies, Compilations, Return and Return Information, Training, and Training Aids. See IRM 1.2.2.2.11.
- (21) Removed IRM 9.1.4.18, Delegation Order No. 13 (Rev. 5), Authority for Reports of Survey. No longer applicable in CI operations.
- (22) Removed IRM 9.1.4.19, Delegation Order No. 15 (Rev. 2), Authorize Travel Not at Government Expense. Authority is contained in Servicewide Delegation Order 1-2.2 (formerly DO-189, Rev. 6), Authority to Authorize Travel Not at Government Expense. See IRM 1.2.2.2.19.
- (23) Removed IRM 9.1.4.20, Delegation Order No. 16 (Rev. 2), National Office Directed Travel (NODT). Authority is no longer applicable in CI operations.
- (24) Removed IRM 9.1.4.21, Delegation Order No. 17 (Rev. 2), Issuance of Non-Enforcement Pocket Commissions. Authority is contained in Servicewide Delegation Order 1-51, Authority to Prescribe Identification Media. See IRM 1.2.2.2.39.
- (25) Removed IRM 9.1.4.22, Delegation Order No. 18, Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents. Authority is contained in Servicewide Delegation Order 11-5, IRM 1.2.2.12.5.
- (26) Removed IRM 9.1.4.23, Delegation Order No. 19, Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents. Authority has been revised and renumbered to CI 11-2-1, Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents located in IRM 1.2.70.
- (27) IRM 9.1.4.24, Delegation Order No. 20 (Rev. 1), Approve Standard Position Descriptions (SPDs). Authority for approving standard position descriptions is contained in Servicewide Delegation Order 6-26, See IRM 1.2.2.7.16, Delegation Order 6-26 (New), Authority to Classify Positions in the Internal Revenue. Additional reference: IRM 6.511.1.7.1, Definition. **Note:** To comply with Executive Orders and Office of Personnel Management (OPM) memorandums regarding diversity, equity, inclusion (DEI) gender, or related subject matter, IRM 9.1.4., dated July 28, 2025 removed Delegation Order No. 20 (Rev. 1). Paragraph (27) included in these material changes for informational SDO cross reference purposes.

- (28) Removed 9.1.4.25, Delegation Order No. 21, Delegation of Authority in Employee Relations Matters retitled to Authority to Address Employee Performance or Conduct. Relocated to IRM 1.2.70 under CI 6-29-1.
- (29) Throughout - Editorial changes to update references, links, terms, grammar, and punctuation.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.1.4, Criminal Investigation Directives and Functional Delegations of Authority, dated July 28, 2025.

AUDIENCE

Criminal Investigation (CI) Employees and Management

Gary A Shapley Jr.
Deputy Chief, Criminal Investigation
for
Guy A. Ficco
Chief, Criminal Investigation

9.1.4

Criminal Investigation Directives

Table of Contents

9.1.4.1 Program Scope and Objective

9.1.4.1.1 Background

9.1.4.1.2 Authority

9.1.4.1.3 Roles and Responsibilities

9.1.4.1.4 Program Management and Review

9.1.4.1.5 Program Controls

9.1.4.1.6 Acronyms

9.1.4.1.7 Related Resources

9.1.4.2 Directive No. 1 - Enforcement Operations

9.1.4.3 Directive No. 2 - Drug Test Policy

9.1.4.4 Directive No. 3 - Use of Government Owned/Leased Vehicles

9.1.4.5 Directive No. 4 - Firearms

9.1.4.6 Directive No. 5 - Physical Fitness Program

9.1.4.7 Directive No. 6 - Use of Alcohol

9.1.4.8 Directive No. 7 - Emergency Driving

9.1.4.9 Directive No. 8 - Use Of Ballistic Vests During Enforcement Operations

9.1.4.1
(02-05-2026)
Program Scope and Objective

- (1) Criminal Investigation's (CI) Operating Level Directives (CI Directives) help accomplish the CI mission.
- (2) Directives apply to all CI employees and must be applied consistently throughout the organization.
 - a. **Purpose:** The purpose of CI Directives are instructions to staff issued by Head of Office Executives.
 - b. **Audience:** Employees and management.
 - c. **Policy Holder:** CI Headquarters Operations program offices responsible for overseeing CI directives and providing policy to CI.
 - d. **Program Owner:** CI Headquarters Operations program offices responsible for providing guidance to CI.
 - e. **Primary Stakeholders:** All CI employees.

9.1.4.1.1
(02-05-2026)
Background

- (1) CI Operating Level Directives (CI Directives) help accomplish the mission of both CI and the IRS while maintaining the organizational structure.

9.1.4.1.2
(02-05-2026)
Authority

- (1) See IRM 9.1.2, Authority
- (2) See IRM 9.11.5, Special Agent Medical Policies
- (3) *Executive Order 12564*, Drug-Free Federal Workplace
- (4) *Treasury Directive 74-06*

9.1.4.1.3
(02-05-2026)
Roles and Responsibilities

- (1) Criminal Investigation senior management/executives are responsible for overseeing this IRM and ensuring compliance with current policies and directives.

9.1.4.1.4
(02-05-2026)
Program Management and Review

- (1) The CI IRM coordinator forwards IRM 9.1.4, Criminal Investigation Directives, to CI senior management and executives.

9.1.4.1.5
(02-05-2026)
Program Controls

- (1) Criminal Investigation senior management, executives or designated subject matter experts will review CI Directives for procedural, operational, and editorial changes.

9.1.4.1.6
(02-05-2026)
Acronyms

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

Acronyms	Definitions
CI	Criminal Investigation
COM	Chief Of Mission
DFO	Director Field Operations
EKG	Electrocardiogram

Acronyms	Definitions
FAM	Foreign Affairs Manual
GOA	Government Owned Automobile
GOV	Government Owned Vehicles
HQ	Headquarters
HTW	Home-to-Work
LEAP	Law Enforcement Availability Pay
NCITA	National Criminal Investigation Training Academy
PFP	Physical Fitness Program
POD	Post of Duty
POW	Personally Owned Weapon
SAC	Special Agent in Charge
SSA	Supervisory Special Agent
SIT	Special Investigative Techniques
TOD	Tour of Duty
TRD	Temporary Restricted Duty
UOF	Use of Force
WTH	Work-to-Home

9.1.4.1.7
(02-05-2026)

Related Resources

- (1) IRM 9.2.2, Physical Fitness Program
- (2) IRM 9.2.1, Training
- (3) IRM 9.11.3, Investigative Property
- (4) IRM 9.4.8, Undercover Operations
- (5) IRM 1.14.7, Motor Vehicle Fleet Management Program
- (6) *Home-to-Work Restriction for Special Agents Restricted from Carrying Firearm Memorandum*
- (7) *Personally Owned Weapons Policy Memorandum* dated September 30, 2022 (CI Virtual Library CI-2022-00-015-01)
- (8) *Treasury Order 105–12.*

9.1.4.2
(02-05-2026)

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) IRS-CI maintains in its firearms inventory the Smith & Wesson M&P 15 rifle and the Beretta 1301 shotgun which are collectively referred to herein as "long guns". Long guns are a law enforcement tool available to specially trained IRS-CI special agents to ensure their safety as well as the safety of the public they serve. This section of the IRM sets forth the approval levels for long gun carriage and deployment in certain enforcement operations. Long guns may only be carried and/or deployed by a specially trained member of the IRS-CI Long Gun Cadre. In the event a long gun cadre member is unavailable, long guns will not be approved for the operation.
 - a. Undercover Operations and Enforcement Actions: The SAC may authorize long guns to be carried and made available in the Government Owned Automobile ("GOA(s)") of trained IRS-CI Long Gun Cadre Member(s) during the execution of undercover operations and enforcement activities.
 - i. Long guns will be transported to the pre-operation location in a locked storage container per the current firearm transportation and storage policy. Long guns should be charged (round chambered/safety on) at the pre-operation location.
 - ii. During an undercover operation, the long gun cadre member may be in direct possession of the long gun for rapid deployment in the event of Undercover Agent (UCA) extraction or another exigent event.
 - iii. For all enforcement actions, unless approved/concurred for visible deployment by the DFO in the Operation Authorization, long guns should be stored out of view of the public, but ready and available for deployment by long gun cadre members to protect the public or IRS employees in the event of exigent circumstances.
 - iv. If exigent circumstances arise, and a long gun is deployed by a Long Gun Cadre Member, the SAC will be notified as soon as is practical and it will be documented in the post operational summary. The summary will then be routed through the SAC to the DFO and National Use of Force Coordinator for review. Post review, all post operational summaries where a long gun was visibly deployed without prior approvals will be sent to the Assistant Director, NCITA for filing.
 - b. Enforcement Actions with Planned Visible Deployment: Prior authorization by the SAC and DFO is required if long guns will be visibly deployed as

9.1 Criminal Investigation Mission and Strategies

part of the operational plan to mitigate a known threat. The visible deployment of long guns should be considered when conducting any enforcement action where there is a likelihood of a potential threat to IRS employees and/or the public.

i. Approval and concurrence will be obtained via the Operation Authorization Form, *Form 13739*. The method(s) of long gun deployment, i.e., carried during entry, outside cover, etc., should be addressed in the Operation Authorization Form, *Form 13739* as well as the justification or explanation of potential threats to IRS employees and/or the public. These factors should also be discussed and documented during pre-operational briefings.

ii. Long guns will be transported to the pre-operation location in a locked storage container per the current firearm transportation and storage policy. Long guns should be charged (round chambered/safety on) at the pre-operation location. When not in direct possession of the long gun, the Long Gun Cadre Member must store the long gun in the vehicle in accordance with established CI vehicle weapons storage procedures.

9.1.4.3
(02-05-2026)

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 sensitive employees in Testing Designated Positions positions as defined in *Executive Order 12564*, Drug-Free Federal Workplace and the IRS Drug Free Workplace Program, are subject to random drug tests in addition to the pre-employment testing.

9.1.4.4
(02-05-2026)

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). IRM 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) CI special agents are assigned a GOV and authorized Home to Work (HTW) due to the requirement as a Law Enforcement Officer to respond in a safe and timely manner 24 hours a day. Pursuant to 31 USC 1344, an agency head may authorize HTW for the performance of criminal law enforcement duties and Treasury Directive 74-06 establishes the policies under which the Secretary of the Treasury approved HTW for CI special agents engaged in field criminal law enforcement and protective service operations.

- (4) In the event a CI special agent is restricted from carrying their firearm (for any reason), the special agent is no longer able to respond to emergency situations and perform essential law enforcement duties.
- (5) Therefore, to promote consistency and be aligned with IRM Policies, a special agent is not authorized HTW when restricted from carrying a firearm. All SACs and/or Directors, should ensure that their respective offices/sections are in compliance no later than October 3, 2016. Dependent upon the restriction, special agents may be authorized to drive the GOV during the work day however he/she would not be authorized HTW. When a special agent is restricted from HTW, every effort must be made to store the vehicle in a secure location and properly secure equipment maintained within the GOV.
- (6) 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.	Call-Out / Emergency Response: 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 Post of Duty (POD) and is in response to a case or emergency. Use of the GOV to attend training is not considered a call-out.
2.	Home-to-Work (HTW) Commute: A HTW commute is each trip in the GOV leaving from a personal residence and traveling directly to an agent's assigned IRS POD arriving at or after an agent's tour of duty (TOD).
3.	Work-to-Home (WTH) Commute: 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.
<i>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.</i>	

*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.

- (7) Treasury policy contains minimum criteria to authorize 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

9.1 Criminal Investigation Mission and Strategies

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.

- (8) 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.
- (9) 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 301*.
- (10) All accidents involving a GOV will be reported to the employee's supervisor on the *Motor Vehicle Accident Report (Form SF 91)* immediately. See IRM 1.14.7.2.9. 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. Only one estimate is required when damages are under \$10,000. Damages greater than \$10,000 require three estimates. 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**.
- (11) 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).

- (12) 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.
- (13) Use of GOVs in the manner described in paragraphs (11) and (12) above requires written approval from the Executive Director, Global 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, Global Operations.
- (14) If an exigent circumstance occurs that requires the use of a GOV, which is not previously approved in writing by the Executive Director, Global 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
(02-05-2026)
**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

9.1 Criminal Investigation Mission and Strategies

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) CI 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 (long guns). 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.
- (7) **Personally Owned Weapons** - IRS-CI Special Agents (SA) will be authorized to carry personally owned weapons (POW) pursuant to the *Personally Owned Weapons Policy Memorandum* dated September 30, 2022 (CI Virtual Library CI-2022-00-015-01). This policy is based upon the review of other federal agencies' POW policies and the need for special agents to have the ability to carry a second weapon.
- (8) Special agents wanting to carry a POW will be required to obtain written approval from their Special Agent in Charge (SAC) or Headquarters (HQ) Director. Once the request is approved, the approval will be sent to the Field Office Use of Force Coordinator for filing and a copy of the approved request will also be filed in the special agents TIMS Drop File. Special agents will be authorized to carry one personally owned firearm.
- (9) The approved weapons to be utilized as POWs under this policy are the Glock 26 (Generations 3, 4 or 5), Glock 43, Glock 43X & 43X Modular Optic System (MOS), Glock 48 & 48 MOS. The POW must be left in factory configuration except for aftermarket sights (such as night sights) or aftermarket grips (such as Hogue grip sleeves or grip tape covers).
- (10) Once the request is approved by the SAC, the POW must be inspected by the field office armorer prior to initial qualification and annually during the CI armorer's inspections. If a special agent has been authorized to carry a POW by the SAC, the special agent must qualify with this weapon each qualification quarter utilizing the IRS-CI pistol qualification course, even if the POW is of the same model as the CI issued handgun, including undercover weapons. If the special agent fails to achieve a qualifying score with the approved POW, the special agent will not be authorized to carry the POW until a qualifying score is achieved. Further, if the special agent fails to achieve a qualifying score with the CI issued duty weapon, the special agent will not be authorized to carry the POW until a qualifying score is achieved. The special agent will be notified in writing by the SAC that they are not approved to carry the POW. The make, model and serial number of the POW will be recorded in the UOF SharePoint database, along with the qualification scores for each qualification quarter.

- (11) If a special agent wants to withdraw their request to carry a POW or if the special agent wants to change the POW they are carrying, this request must be approved in writing by the SAC or HQ Director. Further, if a special agent is placed on temporary restricted duty (TRD), the special agents authorization to carry the POW will be withdrawn during the TRD period.
- (12) The POW will be subject to the same holster requirements set forth in IRM 9.11.3 for IRS-CI issued handguns. IRS-CI will furnish ammunition for the POW and only IRS-CI issued ammunition may be utilized for this weapon. All other expenses associated with the POW, to include both the purchase and upkeep of the POW and any magazines, holsters, and other POW accessories, are the personal responsibility of the employee.
- (13) When carrying the POW, the special agent will be subject to all UOF policies and guidelines as set forth in the IRM for IRS-CI issued weapons such as use of deadly force, secure storage, and negligent discharges.
- (14) **When the POW May Be Carried** - Core Duty Hours (no pre-planned enforcement operations) – Special agents may carry the POW as the sole weapon in lieu of the IRS-CI issued duty weapon during core duty hours, provided there is not a pre-planned enforcement operation. Additionally, special agents may carry the POW in addition to the IRS-CI issued weapon during core duty hours.
- (15) Core Duty Hours (pre-planned enforcement operation) - Special agents must carry the IRS-CI issued weapon on any pre-planned enforcement activities. In addition, the approved POW can be carried in a back-up capacity on pre-planned enforcement operations.
- (16) Outside Core Duty Hours - Special agents may carry an approved POW as the special agents primary handgun outside of the special agents core duty hours or as a secondary (i.e., “back-up”) handgun in addition to the IRS-CI issued handgun outside of core duty hours.
- (17) For special agents who need an agency letter to purchase a Glock weapon outlined in this policy, the SAC or HQ Director can sign the letter on behalf of the agency.

9.1.4.6
(02-05-2026)
**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 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 has implemented a PFP for all IRS-CI special agents, and each Director and Special Agent in Charge is responsible for the PFP for all agents in his/her office. All special agents must participate in Part I of the PFP.
 - a. Part I - mandates special agent participation in annual fitness assessments of flexibility, strength, and aerobic capabilities.

9.1 Criminal Investigation Mission and Strategies

- b. Part II - 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 approved for PFP are 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 charge the 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
(02-05-2026)

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. The consumption of any intoxicants prior to the end of the workday causes an adverse effect on the ability of all employees to safely carry a firearm or operate a motor vehicle.
- (2) All employees are prohibited from consuming intoxicants at any time during the workday, including mealtimes and periods of leave when they intend 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) All employees who management reasonably believes are intoxicated or under the influence of alcohol while on official duty may be subject to alcohol testing. When ordered, an employee 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 0.205, 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 their superior.
- (5) In the planning of Treasury-led joint operations involving other Federal, state, or local law enforcement agencies, each participant will be informed of Treasury's Policy on the Use of Force.
- (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.

