



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.2.1

OCTOBER 13, 2023

EFFECTIVE DATE

(10-13-2023)

PURPOSE

- (1) This transmits revised IRM 9.2.1, Training.

MATERIAL CHANGES

- (1) 9.2.1.1 - 9.2.1.1.7 Updated Internal Controls.
- (2) 9.2.1.1.8 Added Acronym Table.
- (3) 9.2.1.2.1 Rotational Assignments at the National Criminal Investigation Training Academy relocated from 9.11.4.2.25 to new subsection 9.2.1.2.1.
- (4) 9.2.1.5, International Training updated to current guidance.
- (5) 9.2.1.6 Leadership Training Programs updated to current training programs.
- (6) Additional revisions, deletions, and grammatical changes were made throughout the section, that did not result in substantive changes but contributed to procedural clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes 9.2.1 dated May 4, 2021.

AUDIENCE

CI

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

9.2.1
Training

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9.2.1.1
(10-13-2023)
Program Scope and Objectives

- (1) The Criminal Investigation (CI) Training Council provides advice and counsel to the Chief, CI relative to major issues and policy decisions regarding CI training. The Council reviews CI training programs, proposals, and changes to ensure consistency with the CI mission. The Council serves as a curriculum review board for the National Criminal Investigation Training Academy (NCITA) training programs; this directly supports the Accreditation Standards set forth by the Federal Law Enforcement Training Accreditation (FLETA) Board of Directors.
- (2) The Chief, CI and Deputy Chief, CI co-chair the Training Council. The remainder of the Council consists of members from CI's Senior Staff.

9.2.1.1.1
(10-13-2023)
Purpose

- (1) This section discusses the role of the NCITA in training and preparing CI employees for their positions. The particular training programs discussed in this section are as follows:
 - Basic Training Program
 - Advanced and Specialized Training Program
 - International Training
 - Leadership Training Programs
 - Continuing Professional Education (CPE)
 - Firearms Training and Qualification
 - Integrated Use of Force Training
 - Certified Public Accountant (CPA)/Attorney Professional Certifications
 - Continuing Personal Development (CPD)

9.2.1.1.2
(10-13-2023)
Audience

- (1) These procedures apply to IRS CI employees and employees of other business units who work with CI on joint projects.

9.2.1.1.3
(10-13-2023)
Policy Owner

- (1) The Office of National Criminal Investigation Training Academy (NCITA).

9.2.1.1.4
(10-13-2023)
Program Owner

- (1) NCITA is the program office responsible for overseeing the training process of CI employees.

9.2.1.1.5
(10-13-2023)
Background

- (1) In support of the overall Internal Revenue Service and Criminal Investigation missions, the National Criminal Investigation Training Academy (NCITA) is dedicated to fostering the highest levels of professionalism and ethical behavior throughout the Criminal Investigation workforce. This is accomplished through planning, organizing, coordinating and delivering a full range of world-class learning and educational products and programs that include basic training, advanced training, use of force training, leadership development training and international training. The overall goal of the various training programs that NCITA supports is to improve CI's individual and organizational workforce performance through the incorporation of the CI Guiding principles.

9.2.1.1.6
(10-13-2023)
Authority

- (1) See IRM 9.1.2, Authority, and IRM 9.1.1, Mission.

9.2.1.1.7
(10-13-2023)
**Responsibilities or
Roles and
Responsibilities**

- (1) The Director, NCITA is responsible for the policy related to this annually published IRM.

9.2.1.1.8
(10-13-2023)
Acronym Table

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

Acronym	Definition
ASPIRE	Assess, Set Goals, Plan, Implement, Review, and Evaluate
CESP	Covert Electronic Surveillance Program
CI	Criminal Investigation
CITP	Criminal Investigator Training Program
CTAP	Career Transition Assistance Plan
DPLE	Digital Photography for Law Enforcement
FIRTP	Firearms Instructor Refresher Training Program
FITP	Firearms Instructor Training Program
FLETC	Federal Law Enforcement Training Center
GOV	Government Owned Vehicle
IATP	Intelligence Analyst Training Program
IL&S	International Liaison & Strategy
IBMLTP	International Banking & Money Laundering Training Program
ICs	Internal Controls
IPCP	Internet Protocol Camera Program
LEAP	Law Enforcement Availability Pay (LEAP)
LECTRITP	Law Enforcement Control Tactics Refresher Instructor Training Program
LEFCTP	Law Enforcement Fitness Coordinator Training Program
LEFCTP	Law Enforcement Fitness Coordinator Training Program
LEITP	Law Enforcement Instructor Training Program
LEUOFITP	Law Enforcement Use of Force Instructor Training Program
MRO	Medical Review Officer
NCITA	National Criminal Investigation Training Academy
OJT	On-the-Job Training
PB	Pre-Basic Orientation Training Program
PBCER	Pre & Basic Computer Evidence Recovery

Acronym	Definition
PFP	Physical Fitness Program
POD	Post of Duty
PPP	Priority Placement Program
QRP	Questionable Refund Program
RPP	Return Preparer Program
SABT	Special Agent Basic Training Program
SAC	Special Agent in Charge
SAIT	Special Agent Investigative Techniques
SSA	Supervisory Special Agent
TRD	Temporary Restricted Duty
VOPP	Voluntary Office of Preference Program

9.2.1.2
(01-06-2011)
**National Criminal
Investigation Training
Academy**

- (1) The NCITA is located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA. The NCITA is an accredited training academy and is recognized as having met all standards of a professional Federal Law Enforcement Training Academy. The NCITA is responsible for developing and monitoring formalized training programs and on-the-job training, and for scheduling and conducting training. All training programs are developed and delivered in accordance with the FLETA Standards.
- (2) Instruction and practical exercises are taught by the NCITA staff, Headquarters (HQ), field office, Scheme Development Center (SDC), and Lead Development Center (LDC) employees, and FLETC instructors, depending on the program.
- (3) The NCITA student honor code is based on the premise that persons aspiring to serve as Federal law enforcement officers for the IRS should exhibit the highest levels of personal conduct and integrity. The honor code prescribes that all work submitted by a student to successfully complete an NCITA training program shall be the sole product of the student. Each student has an obligation to uphold the highest standards of integrity in training and shall not tolerate dishonesty by other students at the NCITA. The honor code applies not only to written examinations but also to all work performed in the graded practical exercises of a training program. Honor code violations will result in termination from training.

9.2.1.2.1
(10-13-2023)
**Rotational Assignments
at the National Criminal
Investigation Training
Academy**

- (1) A special agent who completes instructor assignments at the NCITA, will be allowed to choose a vacant POD for assignment after completion of his/her rotational assignments. If a vacancy exists, generally his/her request will be honored
- (2) The NCITA rotational assignments in Glynco, Georgia, are NCITA instructor teaching NCITA classes and instructor for the FLETC. The minimum term for these assignments is three years.

- (3) A special agent who completes one of these rotational assignments will be re-assigned to a non-management, GS-13 field special agent vacancy at the conclusion of his/her assignment. A special agent may choose a new location from the list of CI PODs maintained by NCITA; or, if preferred, he/she will be allowed to return to his/her previous POD barring a valid business reason (i.e., POD to be closed). The Associate Director, Planning and Strategy, will be advised of the selected location. The Deputy Chief, CI, must concur if an agent's choice cannot be accommodated.
- (4) Agents rotating out of NCITA should contact the CI relocation coordinator, Office of Finance (CI:S:F) for the latest relocation policies to ensure they are fully aware of their entitlements and any current program restrictions.
- (5) To initiate a reassignment under this program, the gaining SAC's field office should submit a PAR within HR Connect, to the Cincinnati Employment Branch. The following comment should appear in the Remarks section: Reassignment and NCITA relocation for SA Xxxx Xxxxx."
- (6) These reassignments will be completed prior to utilizing the VOPP to fill vacancies. Please note, however, that all other required programs, such as, CTAP, PPP, PC, and hardship transfer requests must be cleared **before** any reassignment action is taken
- (7) Management must ensure relocation expenses are authorized for moves to and from rotational assignments at the NCITA.

9.2.1.3
(08-22-2013)
**Special Agent Basic
Training Program**

- (1) The Special Agent Basic Training Program (SABT) is an accredited training program conducted in Glynco, GA. Newly appointed special agents must satisfactorily complete the following recruit training program:
 - a. Phase 1—Pre-Basic Orientation Training Program (PB)
 - b. Phase 2—Criminal Investigator Training Program (CITP)
 - c. Phase 3—Special Agent Investigative Techniques (SAIT)
 - d. Phase 4—On-the-Job Training (OJT)
- (2) All new special agents (trainees) will be scheduled to attend formal classroom training at the designated reporting date established by the NCITA, consistent with the centralized hiring process. Phases 1, 2, and 3 will be run consecutively with no break between phases. The new special agent will report for duty to his/her respective field office upon successful completion of phase 3. Progression to phase 3 requires successful completion of phases 1 and 2.
- (3) An evaluation of the trainee's performance will be sent to the trainee's respective field office management upon successful completion of phases 1, 2, and 3. Satisfactory completion of each phase is required to retain employment as a special agent. Repetition of any phase of training or training program will be allowed only in the case of a medical problem or personal emergency, and only upon the approval of the Director, NCITA, and concurrence of the Director, Strategy.

9.2.1.3.1
(03-31-2004)
Pre-Basic Orientation

- (1) A pre-basic orientation is conducted during the 3 days prior to the start of CITP. This orientation includes such topics as standards and expectations, IRS-CI organization, ethics and integrity, core values, diversity, prevention of sexual harassment, professionalism, and an introduction to the ASPIRE (assess, set goals, plan, implement, review, and evaluate) model. All administrative personnel matters are covered in this phase of training.

9.2.1.3.2
(08-22-2013)
Criminal Investigator Training Program

- (1) The CITP course is designed by the FLETC. The course educates trainees in various Federal law enforcement skills, including the fundamentals of criminal law, constitutional law, the rules of evidence and criminal procedures, trial practices, investigative techniques, vehicle operation, non-lethal control techniques, and firearms.
- (2) Satisfactory completion of CITP is a prerequisite for SAIT. Unsatisfactory performance in CITP will disqualify the individual from further special agent training. The course may not be repeated unless the failure to complete it was due to a medical problem or personal emergency. Repetition of the course requires the approval of the Director, NCITA, and concurrence of the Director, Strategy.
- (3) Special agents who have transferred from other enforcement agencies and have satisfactorily completed CITP need not repeat this training, unless their attendance is required by the Director, NCITA.

9.2.1.3.3
(08-22-2013)
Special Agent Investigative Techniques

- (1) During SAIT, students will learn how to investigate the specific violations of Federal law under CI's jurisdiction.
 - a. Students receive tax law training with an emphasis on criminal violations of the tax law.
 - b. While delivery of the tax law training is integrated within the SAIT segment of SABB, testing is separate and distinct from the other lessons in SAIT. During SAIT, students will have five tests including two tests that are tax related. The majority of the tax law training will be early in the SAIT schedule.
 - c. The remaining portion of SAIT concentrates on developing the skills necessary to investigate potential criminal violations of Internal Revenue laws and related offenses.
 - d. Both technical and behavioral skill development is emphasized throughout the program. Critical thinking skills, with the underlying emphasis on core values, in a problem solving training environment. The program is practical exercise intensive.
 - e. The trainees "work" three tax-training investigations. Individual blocks of instruction range from the "how-to's" of numbering an investigation to the more substantive instruction in interviewing techniques, report writing, documentation of evidence, the different methods of proving income, financial search warrants, and testifying in judicial proceedings.
 - f. Trainees plan and conduct interviews ranging from a simple third-party interview to complex subject interviews, using a wide variety of interviewing techniques.
 - g. Detailed presentations are made relative to the specific item, net worth, and bank deposit methods of proving income.
 - h. Trainees formulate and write a detailed Special Agent's Report (SAR). Each trainee prepares many memoranda, schedules, and summaries throughout the course.

- i. All of these blocks of instruction are provided to the trainees as they work the different tax investigations. The instruction is woven throughout the investigation activity in a manner to enable each trainee to reinforce, through practice, what was learned in the classroom, thereby expanding the trainees' knowledge base and refining their investigative skills.
 - j. The first tax training investigation is an administrative specific item investigation. The second tax investigation is an expansion of the first. Specifically, it is a grand jury investigation, which emphasizes the indirect methods of proving unreported income. The third investigation involves a QRP/RPP investigation. This training investigation emphasizes the evaluation of a return preparer scheme and the planning and preparation needed to conduct a QRP/RPP undercover shopping operation.
 - k. In addition, training is provided in conducting money laundering investigations and in those other areas which are necessary to enable the new special agents to successfully carry out their duties and responsibilities.
 - l. Instruction is provided in the hard skill areas of integrated use of force, armed escort, and additional firearms training. The integrated use of force training introduces the trainee to CI's use of force procedures and consists of classroom instruction and physical training in weaponless tactics and team tactics. The firearms training includes range time and Simunitions.
- (2) A detailed evaluation of the trainee's performance in all segments of recruit training will be sent to the trainee's respective field office management upon successful completion of SAIT. Satisfactory completion of SAIT is required to retain employment as a special agent. Repetition of the course will be allowed only in the case of a medical problem or personal emergency, and only upon the approval of the Director, NCITA and the concurrence of the Director, Strategy.

9.2.1.3.4
(01-06-2011)

On-The-Job Training

- (1) The purpose of the on-the-job training (OJT) program is to provide newly trained special agents the opportunity to develop investigative skills by applying the knowledge learned in CITP and SABT while encountering the challenges present in a real-life situation. The special agent OJT program is designed to provide new special agents meaningful work assignments and assistance toward reaching a professional level of competency as quickly and efficiently as possible. The program requires that:
- a. Every new special agent be assigned OJT investigations commensurate with his/her training ability
 - b. Every new special agent successfully complete prescribed objectives in order to complete OJT
 - c. Every new special agent be assigned a qualified on-the-job instructor (OJI) to actively assist the special agent in completing OJT and reaching the full professional level
 - d. Successful performance of OJT activities be made a matter of record
- (2) On-the-job training is directly related to investigations and consists of a series of objectives to be completed by the special agent under the guidance of the SSA and an OJI. The objectives and guidelines for conducting on-the-job training and the training progress record are contained in the SABT Overview and On-the-Job Training Progress Record which are located on the CI Connections/NCITA Web site.
- (3) On-the-job training begins as soon as a special agent successfully completes SABT. The special agent should initially be assigned relatively simple investi-

gations using a specific item method of proof. The assignment of an investigation involving an indirect method of proof requires the OJI to work more closely with the special agent and provide more guidance than normal. This additional support should continue until the special agent has progressed to the point that additional help is no longer necessary.

Note: The special agent will then continue with OJT under the direct supervision of the OJI and the SSA until the objectives set forth in the training progress record of the OJT training guide are successfully accomplished. Performance of OJT activities will be made a matter of record by the OJI.

- (4) The OJT will be completed when the objectives in the training progress record have been accomplished and the special agent has demonstrated to his/her OJI and SSA that he/she is capable of working independently. Although there is no rigid time limit set for the completion of OJT, the first 10 objectives in the training progress record are to be satisfactorily accomplished before the special agent is eligible for promotion to grade GS-12 (or the next higher grade for an IRS employee who has reached GS-12 at the time of transfer into CI).

9.2.1.3.4.1
(01-06-2011)
**Responsibility for
On-The-Job Training**

- (1) Each SAC is responsible for seeing that OJT is provided to special agent recruits and any special agents in need of such training, as well as the continued evaluation of the program.
- (2) The SAC is responsible for ensuring that all SSAs under his/her supervision provide an effective OJT program for trainees. The SAC is also responsible for certifying the completion of OJT for trainees in his/her field office.
- (3) The SSA is responsible for providing all special agent trainees under his/her supervision with an effective OJT program. The SSA is responsible for the following:
 - a. Assigning a qualified OJI to assist the special agent with the necessary OJT
 - b. Assigning investigations and other OJT activities commensurate with the special agent's training and ability
 - c. Ensuring that the new special agent is provided all necessary assistance toward completing the OJT objectives and reaching a professional level of competency as quickly and efficiently as possible
 - d. Providing the OJI adequate time to fulfill his/her training responsibility to the special agent

Note: On average, 30-50 percent of the OJI's time is needed for each special agent.

- e. Reviewing and evaluating the accomplishments and progress of the special agent quarterly
- f. Notifying the SAC when the special agent has successfully completed OJT

9.2.1.3.4.2
(06-25-2014)
**Selection of On-The-Job
Instructors**

- (1) On-the-job instructors should possess the following qualities:
 - a. Interest in serving as an instructor
 - b. High level of job performance and technical competence
 - c. Ability to communicate effectively
 - d. Leadership and the ability to motivate others

- e. Dependability
- f. Self-confidence
- g. Initiative
- h. Ability to use good judgment and make sound decisions
- i. Ability to meet and deal with various personality types

(2) The success of the OJT program depends heavily upon the combined support of management and the quality of instruction that the special agents receive from their OJI. Consequently, management should ensure the most effective program possible by:

- a. Selecting only the most qualified special agents to become OJIs
- b. Reducing or adjusting workloads to provide the OJIs the necessary time and opportunity to fulfill their training responsibilities

Note: On average 30-50 percent of the OJIs time will be needed for each special agent.

- c. Evaluating OJIs on their performance, as part of the regular special agent evaluation process
- d. Promoting the position of OJI as a developmental assignment to which special agents should aspire

9.2.1.4

(08-22-2013)

Advanced and Specialized Training Programs

(1) The Chief, CI is responsible for identifying nationwide needs for specialized and advanced training of CI personnel. The NCITA is responsible for developing and presenting programs to meet these needs. Current programs include:

- a. Administrative Officer Training (AOT)
- b. Basic Instructor/Facilitator Training (BIFT)
- c. Basic Instructor Refresher Training (BIRT)
- d. Basic Investigative Analyst Training (BIAT)
- e. Counter Terrorism Training (CTT)
- f. Criminal Investigation Information Technology Training (CIITT)
- g. Intermediate Special Agent Training (ISAT)
- h. Lead Development Center (LDC) Training
- i. Scheme Development Center (SDC) Training
- j. Tax Fraud Investigative Assistant Training (TFIA)
- k. Use of Force Instructor Training (UOFIT)
- l. Use of Force Instructor Refresher Training (UOFIR)

(2) The Directors, Field Operations and Special Agents in Charge are responsible for identifying local specialized field training needs. The NCITA is responsible for conducting IRS-sponsored training and to arrange for the attendance of special agents in the following training programs offered by the FLETC. These programs include:

- a. Covert Electronic Surveillance Program (CESP)
- b. Digital Photography for Law Enforcement (DPLE)
- c. Firearms Instructor Training Program (FITP)
- d. Firearms Instructor Refresher Training Program (FIRTP)
- e. Intelligence Analyst Training Program (IATP)
- f. International Banking & Money Laundering Training Program (IBMLTP)
- g. Internet Protocol Camera Program (IPCP)
- h. Law Enforcement Control Tactics Refresher Instructor Training Program (LECTRITP)
- i. Law Enforcement Fitness Coordinator Training Program (LEFCTP)

- j. Law Enforcement Instructor Training Program (LEITP)
- k. Law Enforcement Use of Force Instructor Training Program (LEUOFITP)
- l. Pre & Basic Computer Evidence Recovery (PBCER)
- m. Other courses offered at FLETC on an ad-hoc basis.

9.2.1.5
(10-13-2023)
International Training

- (1) IRS-CI International Training is responsible for developing, delivering, and staffing international, overseas, and/or foreign training. IRS-CI International Training is part of the International Liaison & Strategy (IL&S) branch of the Global Financial Crimes & Policy headquarters section of the HQ Office of Global Operations. Requests for international training will be coordinated through the IRS-CI International Training Supervisor and Director, IL&S via email to the following mailbox: *CI-HQ-GO-GFCPRRequests for International Training CIHQGOGFCPRqstsforIntITrng@ci.irs.gov
- (2) IRS-CI International Training unit resources will be used for international training assignments. When the IRS-CI International Training unit resources are unable to fill international training requests, certified instructors from CI field offices will be requested through management channels for these international training assignments.
- (3) IRS-CI International Training will maintain a list of certified instructors, pre-approved by CI field office management, for international training assignments. The selection of these certified instructors is at the discretion of the IRS-CI International Training Supervisor.

9.2.1.6
(10-13-2023)
Leadership Training Programs

- (1) The Chief, CI is responsible for identifying nationwide needs for readiness, front-line, and senior level leadership training.
- (2) The CI Talent Management office is responsible for coordinating and developing programs to meet leadership training needs identified by the Chief, CI. These include the following:
 - a. Front-line Leader Readiness Program for Law Enforcement Officers (FLRP-LEO)
 - b. Front-line Leader Readiness Program for Investigative Support Staff (FLRP-IS)
 - c. Supervisory Special Agent CORE Training Program
 - d. SSA Mentoring Program
 - e. SSA Workshops
 - f. Senior Analyst Development and Orientation Program
 - g. Senior Analyst Development Workshops
 - h. Headquarter's Senior Manager Orientation and Development Program
 - i. Senior Management Orientation and Development Program
 - j. Senior Manager Leadership Seminar
 - k. Accelerated Leadership Programs
 - l. Solicitation of training needs to attend IRS Leadership Readiness and Training Programs
- (3) Director of Workforce Development are responsible for providing qualified first-level and senior-level managers to facilitate CI leadership training programs.

- 9.2.1.7
(01-06-2011)
Continuing Professional Education
- (1) Topics for CPE are developed by the NCITA, with assistance from HQ and field office personnel. The CI Training Council determines the topics for each fiscal year and designates the topics as either mandatory or discretionary. The Directors, Field Operations and Special Agents in Charge may develop other training topics based on the needs of the field offices.
- 9.2.1.7.1
(01-06-2011)
Continuing Professional Education Materials and Scheduling
- (1) Field offices will normally conduct CPE on a biannual schedule and may only have a formal CPE every other year (off-site or otherwise).
 - (2) Finalized CPE topics are posted in e-Library and include guidelines for the presentation of the training material (e.g., mandatory topics, hours of training, etc.).
- 9.2.1.7.2
(01-06-2011)
Guidelines for Holding CPEs
- (1) An off-site CPE is defined as one taking place at a venue within the geographical confines of the field office's boundaries but outside of the SAC's office commuting area.
 - (2) The Chief's office will issue a memorandum each year specifically identifying which field offices are authorized to have a CPE in order to factor budgetary restrictions into the decision process. In rare instances, the Chief/Deputy Chief, CI can approve a CPE location outside of the geographical boundaries of the field office (for example, where two field offices combine to conduct a joint CPE as a cost saving measure).
- 9.2.1.7.3
(08-22-2013)
Procedures for Scheduling/Conducting Off-site CPEs
- (1) The use of IRS training space is required, if it is available. The IRS Training Room Information Management System (TRIMS) <http://trims.web.irs.gov/login.asp> program will assist in locating training space throughout the IRS Centralized Delivery Services (CDS) sites.
 - (2) If no IRS training rooms are available, the field will follow the procedures for requesting off-site facilities outlined in the Deputy Commissioner's August 21, 2002 memorandum, Guidelines for Holding Off-Site Meetings; the November 4, 2003 memorandum from the Deputy Commissioner for Operations Support, Off-site Meetings; and Internal Revenue Manual IRM 6.410.2, Leadership and Education, Selection of Locations and Facilities for IRS Off-Site Training.
 - (3) Perception must always be a consideration by IRS managers and executives when planning off-site meetings. Under no circumstances, regardless of relative cost, availability, or other considerations, should meetings be held in locations that might be considered "resort" locations.
 - (4) A cost comparison of three cities, with one city being the SAC's/Headquarter's office location, will be prepared. Include all costs, including GOV trip changes, meeting room and equipment rental, speaker costs, and light refreshments. The IRS Travel Manual only authorizes light refreshments up to 25 percent of the daily M&IE, so please stay within these guidelines. Requests for light refreshments must be approved by the Director, Finance as per the CI Financial Guidelines.
 - (5) If a proposed session will cost more than \$100,000, a memorandum must be prepared to the Deputy Commissioner of Operations Support, for the CI Chief's signature, with a description of the meeting, options for meeting locations, and any associated cost information.

- (6) The HQ Director/Director, Field Operations should concur and approve the memorandum before submission of the CPE request.
- (7) The three non-government facilities will be documented on Form 10416, Approval Request for Use of Off-Site Training Facilities.
- (8) The name of the meeting/training, dates, cost comparison, Form 10416, memorandum (if over \$100,000), and a statement regarding the unavailability of IRS space, will be submitted to the Leadership Training Program Manager in the CI Talent Management office.
- (9) After the Talent Management office review, the package will be returned to the originator for forwarding to the HQ Director or Director, Field Operations for approval. However, if the request exceeds \$100,000, the Talent Management office will send the package to the Director, Strategy who will coordinate the approval with the offices of the Chief, CI and the Commissioner.
- (10) No employee is authorized to sign a binding contract with a hotel. The SAC/Director can sign and issue a Letter of Intent.
- (11) Attendees within commuting distance of the approved site may be authorized to stay overnight to ensure maximum participation. Approval must be received, in writing, from the delegated approving official. For more information, see IRM 1.32.1 (subsection 1.32.1.2) of the IRS Travel Regulations.

9.2.1.7.4
(01-06-2011)
**Request for
Chief/Deputy Chief, CI
Participation**

- (1) If an office plans to request the participation/attendance of the Chief's office, the Director, Field Operations/Director's office will send all requests via e-mail to the Staff Assistants to the Chief and Deputy Chief, CI, and provide the following information:
 - a. Date(s) (include start date/time and end date/time for entire meeting)
 - b. Actual location (city, state)
 - c. Specific date(s) and time preferred for the Chief and/or Deputy Chief
 - d. Hotel information (street address, telephone, etc.)

9.2.1.7.5
(01-06-2011)
Funding for CPE

- (1) Headquarters Finance will provide funding for all CPE sessions. Forward an estimate of required CPE funds to the Chief, Budget Execution Unit, no later than 60 days prior to the CPE.

9.2.1.8
(05-03-2016)
**Firearms Qualification
and Training Standards**

- (1) Before special agents are authorized to carry or use any IRS-owned weapon, they must successfully complete firearms training provided during the CITP and SABB at the FLETC. Thereafter, special agents assigned either to a field office or HQ must successfully complete the firearms standards as described below in paragraph (3) in the field office or HQ. Special agents must also have successfully demonstrated proficiency with their weapon and attained a qualifying score within the time limits specified in paragraph (3) for handguns. Long gun cadre special agents must also meet the requirements set forth in paragraph (3) for authorization to carry shotguns and rifles on enforcement operations.
- (2) All special agents must have their badge and pocket commission on their person when carrying a firearm, except under unusual circumstances relating to special assignments with the approval of the SAC. The SAC must be assured that each special agent is clearly familiar with IRS-CI policy, procedures and guidelines for weapons use.

- (3) All special agents must meet the following annual standards with IRS owned firearms:

a. ASSIGNED IRS-CI ISSUED HANDGUN

- Qualify bi-annually in non-consecutive quarters with assigned IRS-CI issued handgun
- Annually participate and demonstrate proficiency with tactical equipment, ballistic vest, concealed weapon draw, flashlight/low-light techniques, and any approved alternative holster 9.2.1.8(6)
- Attain a score of at least 75% while firing the CI approved semiautomatic pistol qualification course (Exhibit 9.2.1-5)

b. SHOTGUN

- Participate annually in shotgun familiarization, including review of the shotgun's function, operation, safe handling, and/or live-fire exercises

c. RIFLE

- Participate annually in rifle familiarization, including review of the long gun's function, operation, safe handling, and/or live-fire exercises

d. LONG GUN CADRE

- The SAC, with DFO concurrence, will determine the appropriate make up of agents participating in the long gun cadre, based on the needs of the field office
- Cadre members, as soon as practical, must attend the IRS M&P 15 Firearms Instructor Training that is facilitated by certified IRS-CI Sub-Machine Gun (SMG) instructors
- Cadre members will receive two additional training days (16 hours annually) to maintain skills and necessary proficiency
- Cadre members must attain a score of 90% or better in the CI approved Shotgun Qualification Course (Exhibits 9.2.1-1 & 9.2.1-2) and 270 or higher on the CI approved Rifle Qualification Course (Exhibit 9.2.1-4)
- Qualify bi-annually in non-consecutive quarters

e. BRIEFINGS/CERTIFICATIONS

- Annual-IRS-CI Directives and Procedures on the Safe Handling and Storage of Firearms **Note:** Department of Treasury Firearms Safety and Security Policies are included within the IRS-CI Directives and Procedures on the Safe Handling and Storage of Firearms
- Annual-Use of Force Procedures, IRM 9.2.3, including Use of Firearms by Special Agents (Firearms Policy) IRM 9.2.3.6

- (4) The Field Office Use of Force Coordinator or a Use of Force Instructor will prepare a training memorandum each quarter for the SAC. The memorandum should include, among other things, type of training, qualification scores, participating agents, non-participating agents and reason for non participation (if known) [see IRM 9.2.1.8(14)].
- (5) Special agents who fail to meet these standards in IRM 9.2.1.8(3)a) must surrender their assigned IRS-CI issued handgun to the appropriate SAC, or designee, until they meet the manual requirements. The SAC, Director of Field Operations, or HQ Directors are the deciding management officials that authorize the removal of a special agent's assigned IRS-CI issued handgun for failing to meet the manual standards in 9.2.1.8(3).
- (6) Special agents will only be required to qualify with their assigned IRS-CI issued handgun with an approved holster. All holsters must conform to requirements set forth in IRM 9.11.3, Investigative Property. In situations that require an unusual method of carry, such as an undercover operation, special agents must demonstrate to a CI firearms instructor that they are proficient in this method of carry.
- (7) Special agents generally will be limited to two attempts to qualify on any given day. This does not preclude a practice course beforehand. If special agents fail to qualify, they may fire a maximum of two additional qualification courses that day only if:
 - a. they receive instruction after the first two courses, and
 - b. the firearms instructor in charge believes the special agents are ready to qualify
- (8) Subject to approval by the SAC; Director, Field Operations; or HQ Directors, special agents with a temporary physical condition (including pregnancy) that prevents participation in firearms training may be excused by submitting documentation of their medical condition to their head of office. Special agents must surrender their IRS-issued weapon to their SAC, or designee, until they meet the manual standards.
- (9) Special agents are encouraged to use range facilities outside regular duty hours to maintain or improve their firearms proficiency. Within reason, the IRS will make ammunition available for this purpose.
- (10) Special agents engaged in firearms practice are considered to be in the performance of their official duties under the Federal Employees Compensation Act provided they use an IRS owned weapon and ammunition. All practice will be conducted with the concurrence of the appropriate use of force instructor and the approval of the special agent's immediate manager.
- (11) Because it promotes increased skill with firearms, participation in pistol shooting competitions is viewed as an extension of CI's policy regarding approved firearms practice. Expenses incurred as a result of participation by special agents in such competitions may be paid or reimbursed by CI if such participation is in the interest of the IRS.
- (12) All special agents engaged in firearms practice and qualification must wear CI issued eye and ear protection:
 - a. CI issued eye protection should comply fully with ANSI Z87.1.

- b. Eye protection must have “side panels.” If side panels are issued by CI for prescription eyewear, the special agent is in compliance with “CI issued eye protection.”
- c. Firearms qualifications and tactical training using duty ammunition require the use of eye and ear protection.
- d. All special agents will wear both inner earplugs and outer earmuff protection.
- e. Mandatory protection for participants in force-on-force training with non-lethal projectiles, i.e., FX marking cartridges (Simunitions), Air-Soft, Paint Ball, etc., include eye and face (Simunition head gear), neck, chest and groin. Recommend covering any exposed skin and the use of gloves.

Note: Non-lethal projectile weapons should be treated as live weapons and a firearms instructor should review all scenarios for safety purposes. Converting live fire weapons to temporary training weapons is prohibited. **Exception:** A live fire weapon may be converted to a training weapon only if the weapon will be permanently designated and clearly marked as a training weapon for the remainder of its useful life (see IRM 9.11.3, Investigative Property).

- (13) Any injuries incurred during use of force training that require medical attention must be promptly reported via memorandum to the National Use of Force Senior Analyst through the Director, NCITA.
- (14) All special agent qualification scores and other related Use of Force training information will be recorded and maintained by field office Use of Force Coordinators or their designees. Use of Force Coordinators, or their designees, will input qualification scores, along with other firearms/training related information, on the nationwide SharePoint system no later than 45 days after the training date.
- (15) Certificates should be awarded for Distinguished Expert (Perfect Score on CI's Pistol Qualification Course) once every 5 years. Certificates will be issued with the approval of the SAC; Director, Field Operations; or HQ Director. Use of Force Coordinators will forward the appropriate certificates to their respective Senior Managers for signature and presentations.
- (16) Criminal Investigation firearms instructors must successfully complete the FLETC's Firearms Instructor Training Program (FITP). Equivalent training can be in lieu of FITP but must be approved by the Assistant Director at the NCITA.

9.2.1.9
(08-22-2013)
**Integrated Use of Force
Training**

- (1) In accordance with CI Directive No. 1 – Enforcement Operations (IRM 9.1.4, Criminal Investigation Directives and Delegation Orders), all special agents must attend integrated use of force training, which will be included in quarterly training sessions. Integrated use of force training includes live fire, weaponless tactics and team tactics.
- (2) It is critical that all personnel involved in enforcement operations be properly trained. Knowledge of search and seizure laws, proficiency with unarmed defense techniques, and proficiency with firearms is basic training for all special agents. Field Office enforcement training programs should provide special agents with current information on enforcement problems, issues and current training methodologies. Each SAC should make every effort to assure

that their Use of Force instructors are getting regular continuing professional education in their fields of expertise so they can provide current training to agents in their Field Office.

- (3) Integrated Use of Force training will include, but is not limited to: qualifications, live fire exercises, weaponless tactics drills, team tactics drills and scenario based exercises incorporating multiple training aspects. Integrated use of force training should incorporate areas such as the use of low light, flashlights, tactical gear, ballistic vest, ballistic shields, breaching equipment, radio communications, OC spray, vehicles, concealed carry, weak hand, multiple targets, decision targets, shotguns, rifles, movement, cover, etc.
- (4) Field offices will conduct quarterly training based on the training guidelines checklist distributed by the NCITA. The field office use of force coordinator will keep records of attendance of all special agents who attend such training and the subjects presented for a period of 3 years.
- (5) Special agents injured during integrated use of force training are considered to be in the performance of their official duties under the Federal Employees Compensation Act. Injuries incurred during integrated use of force training must be reported to the Director, NCITA. A memorandum will be prepared by the use of force coordinator that will contain a brief report of the injury and activities leading to the injury. The memorandum will be approved by the injured employee's SSA and forwarded to the Director, NCITA.

Note: The head of office will ensure that injured employees review the guide to workers compensation procedures (<http://erc.web.irs.gov>) for action deemed appropriate as determined by the employee.

9.2.1.9.1
(08-22-2013)
Live Fire Training

- (1) Live fire training is to use qualification courses of fire in addition to tactical shooting drills to foster agent's skills, confidence and proficiency in dealing with lethal use of force incidents. The focus of this training is to use static and dynamic training to foster agents' firearms skills, confidence and proficiency. This training can be conducted using live weapons and ammunition or non-lethal training weapons and ammunition (Simunitions, AirSoft, etc.). This training will consist of qualification courses for our various weapons as well as live fire drills and LMTS (beam-hit) scenario training.

9.2.1.9.2
(08-22-2013)
Weaponless Tactics Training

- (1) Weaponless tactics training is to use interactive training to foster agents' skills, confidence, and proficiency in dealing with unarmed subjects and unarmed assaults. Special agents will practice these techniques dynamically in flow drills and interactively in realistic scenarios. Emphasis will be placed on techniques that are instinctive and more versatile (e.g. using strikes and kicks to escape).

9.2.1.9.3
(08-22-2013)
Team Tactics Training

- (1) Team tactics training is to use interactive training to foster agents' skills, confidence, and proficiency in conducting enforcement operations. Teamwork and safety are emphasized during this training and when conducting actual enforcement operations. This training consists of integrated drills and scenarios and can be conducted using non-lethal training weapons and ammunition (Simunitions, AirSoft, etc.), blank guns, or training weapons. Tactical movement of single and multiple cells and using contact and cover when dealing with subjects are the important concepts of this training.

9.2.1.10
(01-06-2011)
**Certified Public
Accountant/Certified
Fraud Examiner/Attorney
Professional
Certifications**

- (1) The IRS has long recognized the value of having employees who hold professional licenses such as Certified Public Accountants (CPAs), Certified Fraud Examiners (CFEs) and attorneys in technical positions, including the special agent position. Aside from the direct benefit of improving the individual special agents' knowledge of accounting and law, both CI and the IRS benefit from an enhanced public image and credibility with the public, juries, and the legal and accounting professions by having employees who hold such professional licenses.

9.2.1.10.1
(01-06-2011)
**Examination Review
Courses**

- (1) As authorized in IRM 6.410.1, Learning and Education Policy, the IRS will reimburse employees for CPA, CFE and Bar examination review courses when the course content relates to the performance of the employee's official duties.
- (2) Administrative leave will not be granted to attend these examination review courses but may be granted for the purpose of taking the CPA, CFE or Bar examination.

9.2.1.10.2
(01-06-2011)
**Maintenance of
Professional
Certifications**

- (1) State licensing agencies have varying continuing professional education requirements for those CPAs, CFEs and/or attorneys who wish to maintain their professional licenses. In recognition of the benefits of having special agents who hold these professional licenses, official time will be granted to special agents attending qualifying CPE as long as the training has a nexus to the special agent's official duties, as required for all out-service training. Up to 32 hours of excused absence may be granted for attending those CPEs necessary to maintain professional licenses.
- (2) Subject to the availability of funds, CI field offices may pay the cost of qualifying out-service training or correspondence courses as long as they have a nexus to the special agent's official duties. Travel outside the local commuting area would normally not be reimbursed if similar training which satisfies the applicable requirements is available in the local area.
- (3) Criminal Investigation will pay for the cost of CPExpress (CPA re-certification in an on-line course format) for special agents who hold professional licenses as CPAs.
- (4) Criminal Investigation will seek the concurrence of other operating divisions to allow special agents to attend training conducted by other operating divisions that qualifies for CPA, CFE and Bar re-certification credit.

9.2.1.11
(03-07-2012)
**Continuing Personal
Development**

- (1) As workload demands allow, CI will accommodate employees who request excused absence (administrative leave) in order to continue their personal development or to attend/participate in events sanctioned by management. The Continuing Personal Development (CPD) program applies to activities when an employee is:
 - a. Attending a training event (e.g., conference, seminar, lecture) at the employee's request and management agrees the training provides knowledge or skill that will benefit the employee in advancing the mission of CI or the IRS.
 - b. Attending out-service training for his/her personal development
 - c. Attending a sanctioned activity not as an official representative of the agency but for his/her own personal development

- (2) The goal of the CPD program is to ensure every employee has an equal opportunity to develop and take on more challenging assignments. All CI employees, regardless of series, grade, gender, or geographic location, are eligible to participate in the CPD program.
 - (3) Every CI employee will be allotted 24 hours of excused absence (administrative leave) during the fiscal year for his/her personal development. The allotted hours must be requested and used during the fiscal year or will be forfeited.
 - (4) This time is to be used to take courses or attend conferences, meetings, training, and other events which directly benefit the Service's or CI's mission, enhance an employee's self-development and skills, and have a direct relationship between the purpose for the activity, the conference agenda items, or the athletic activity and the employee's job responsibilities. The activity or training must be consistent with the goals, mission, and/or stated policies of the IRS or CI. Authorized activities include courses provided by accredited/licensed colleges, universities, or technical training facilities; adult education courses provided by local school districts; sanctioned conventions, seminars, and workshops where the employee is not attending as a representative of CI on official business; CPEs required to maintain licenses; charitable events such as the Law Enforcement Officers Torch Run, and similar events which allow special agents to demonstrate prowess in activities that are part of CI's Physical Fitness Program or directly related to the work of a law enforcement officer.
 - (5) When holding a license or professional credential is beneficial to CI or the IRS, and more than 24 hours of CPE is required to retain the license or credential (e.g., CPE to retain one's license as a CPA), additional time not to exceed 8 hours may be approved in order to complete the CPE. However, no employee may have more than 32 CPD hours in a fiscal year.
 - (6) Attendance at formal training required to equip an employee to perform assigned duties at an acceptable level of competence or attendance as CI's or the Service's representative as either an instructor, student, or participant does not meet the definition of a CPD activity. Therefore, such attendance does not qualify for excused absence under these guidelines.
 - (7) The employee's immediate manager is authorized to approve CPD leave requests. The manager is responsible for tracking the CPD leave taken by the employee during the fiscal year.
 - (8) An employee's request must include the following information:
 - a. Name of sponsoring organization
 - b. Type of activity to be attended
 - c. Why attendance meets the criteria of the CPD program
 - (9) Other legally permissible participation, not addressed herein, may be referred to the respective Director, Field Operations for consideration on a case by case basis. The Director, NCITA is authorized to resolve any issue concerning the CPD program.
- 9.2.1.11.1
(03-07-2012)
Qualifying Organizations
- (1) The CPD program covers employee participation in activities, conferences, and training sessions sponsored by the following:

- a. Organizations, associations, fellowships, or any chapters thereof, whose membership is exclusively or predominantly composed of current IRS employees and organizations that represent minority groups, also known as Recognized Employee Organizations (REOs). Some of the organizations recognized by the IRS as meeting this definition are the Association for the Improvement of Minorities (AIM-IRS), Hispanic Internal Revenue Employees (HIRE), Asian Pacific Internal Revenue Employees (ASPIRE), and Gay, Lesbian or Bisexual, Transgender Employees (GLOBE).
 - b. Organizations that are principally composed of law enforcement employees. These organizations may represent professional, social, or fraternal interests; the interests of minorities, women, or persons with disabilities; or civic, consumer, or charitable interests (e.g., Women in Federal Law Enforcement (WIFLE), the National Organization of Black Law Enforcement Executives (NOBLE), and the Hispanic American Police Command Officers Association (HAPCOA)).
 - c. Organizations that are principally composed of employees classified to a specialty occupation that supports law enforcement employees (e.g., Fingerprint Analyst, Forensic Specialist, Information Technology Specialist, Physical Scientist, etc.). Such organizations may represent professional, social, or fraternal interests; the interests of minorities, women, or persons with disabilities; or civic, consumer, or charitable interests.
 - d. External training/individual development opportunities which include those courses required to maintain professional certifications or to enhance one's ability to perform his/her job. Such training typically is obtained from those colleges, universities, and professional organizations which provide career and personal development to adults.
- (2) The opportunity to attend the annual conference/training session sponsored by the organizations cited in IRM 9.2.1 will be afforded to at least one person from each field office provided:
- a. Funding is available.
 - b. The REO sponsored conference/training meets the requirements stated in the Chief, Human Resource Officer's Guidance on Support for REO Conferences and Training Events. (Additional information regarding attendance at these activities may be obtained from CI's Human Resources Office and CI's Office of Equity, Diversity & Inclusion).
- (3) In order to be covered by the CPD guidelines, an organization must ensure that its activities are conducted in a manner that does not undermine the efficient and effective operation of the IRS. With respect to any specific request for permission to participate, the organization or requesting member must also demonstrate that the IRS will derive a benefit from providing support to, or permitting employees to participate in, those activities sponsored by the organization. In addition, the organization must:
- a. Be a lawful, nonprofit organization or an accredited/licensed college, university, or technical training facility
 - b. Be sanctioned by the IRS or the Director, Strategy
 - c. Not discriminate in terms of membership or treatment because of race, color, religion, sex, sexual orientation, national origin, age, or handicapped condition; or otherwise support such discrimination

- d. Not assist or participate in a strike, work stoppage, or slowdown against the government of the United States, or any agency thereof, or impose a duty or obligation to conduct, assist, or participate in any such strike, work stoppage, or slowdown
 - e. Not advocate the overthrow of the constitutional form of government of the United States
- (4) Management should ensure that an employee's attendance at an activity/event would benefit the IRS or CI either directly or indirectly. In determining whether CI will derive a benefit in any specific instance, management may consider, among other things, the goals, objectives, and overall mission of the organization pursuant to CI's mission and programs. When the event is a charitable or athletic activity, participation is limited to the approved activities set forth in the Physical Fitness Program or those that demonstrate prowess with a law enforcement tool (e.g., pistol, shotgun, automobile, etc.)
- (5) Employees may not be authorized funding, nor be excused from duty, to participate in events sponsored by organizations that fail to meet the eligibility standards cited above.

9.2.1.11.2
(03-31-2004)
**Employees Attending
Conferences and
Meetings in an Official
Capacity**

- (1) Employees will be granted official time to attend conferences and meetings when they are designated as the IRS or CI representative at these activities. Examples of covered persons are:
- a. Instructors, speakers, or participants in a panel discussion, delegation, or honor detail
 - b. Students at out-service training approved by management as job related and capable of enhancing employee productivity
 - c. Persons whose program responsibilities justify attendance
- (2) Employees attending an activity in an official capacity will not have the time charged against their personal development hours nor to personal leave and:
- a. Are entitled to travel and per diem costs
 - b. If authorized, may use a government owned vehicle (GOV) to travel to and from the activity
- (3) Some situations may warrant granting official time only for the periods of the activity when the employee is specifically representing CI or the IRS rather than granting official time for the entire event. Employees receiving official time may request annual leave or leave without pay (LWOP) for periods not covered by official time.
- (4) Travel and per diem expenses will be paid when the employee is traveling on official duty. Employees attending an authorized activity under this provision must have out-service training approvals or authorization for program travel. Employees who are not on official duty for the entire event/activity are not entitled to use a GOV for the trip.
- (5) A limited amount of training funds may be allocated to employees attending conferences in other than an official capacity that are sponsored by the REOs. For a listing of the REOs see subsection 9.2.1.11.1. Criminal Investigation may not exceed one-half of one percent (.5 percent) of its annual training budget allocation in support of these attendees. In order for management to approve the expenditure of funds for attendance, it must be demonstrated the REO conference will provide training that will enhance an employee's ability to

perform his/her official duties or prepare him/her for other career opportunities. Attendance at a health improvement or athletic event may not be charged to training funds.

- (6) Decisions regarding the commitment of other resources, such as personnel to work on a committee planning a charitable event (the Law Enforcement Torch Run, etc.) or space to hold a meeting for a specialty group (e.g., NOBLE, WIFLE etc.), may be made by SACs and HQ Directors on a case by case basis.

9.2.1.11.3
(05-04-2021)
**Employees Attending
Conferences and
Meetings not in an
Official Capacity**

- (1) Those employees who are not attending a conference or training seminar in an official capacity may be granted administrative leave to attend. Approved hours should be applied against the 16 hours in the employees' personal development account.
- (2) Administrative leave for attendance at a conference, convention, seminar, meeting, or athletic event may be authorized only when all of the following criteria are met:
 - a. Attendance will directly benefit the IRS or CI mission
 - b. Attendance will enhance an employee's self-development and skills
 - c. There is a direct relationship between the purpose for the activity, the conference agenda items, or the athletic activity and the employee's job responsibilities
- (3) The SACs and HQ Directors are responsible for determining the appropriate use of administrative leave to be granted to an employee attending any such activity in a non-official capacity. This authority may be re-delegated to any manager. Managerial approval of administrative leave should be carefully weighed in light of workload considerations and the extent to which the agenda/activities meet the conditions listed above. The amount of administrative leave to be authorized must be justified by the benefits to be obtained by the IRS.
- (4) In some instances, it may be permissible to grant administrative leave to attend, but only for the portion of the conference/event that is related to law enforcement work, activities, skills sets, etc. Employees may request annual leave or LWOP to cover attendance at portions of an activity not covered by administrative leave.
- (5) Travel and per diem expenses will not be paid for employees who are not traveling on official duty. Expenses may be covered for certain work-related portions of an activity while other non work-related portions may not. Employees who attend an event/activity under split coverage (i.e., part of the event/activity is covered by official time and the other portion is attended on CPD or personal leave) are not entitled to use of a GOV for the trip.

9.2.1.12
(08-22-2013)
Instructor Assignments

- (1) A certified instructor is an instructor who has been competitively selected and successfully completed instructor training (e.g., BIFT, LEITP, or past completion of an IRS or FLETC sponsored instructor training program).
- (2) Training instructor assignments are filled using one of two methods in a competitive selection process:

- a. The first selection method is initiated by a notification to CI's area training coordinators of a training opportunity open to all certified instructors. Interested and qualified candidates will prepare a standard resume (see Exhibit 9.2.1-3) and obtain written management approval. The resume and documented management approval are sent to the Director, NCITA for evaluation and selection and will be ranked based on the needs of the class being taught and equal extension of training opportunities throughout each area. The Director, NCITA will be the selecting official for all the NCITA sponsored classes. The Director, Technology Operations & Investigative Services (Electronic Crimes) will be the selecting official for all Electronic Crimes training.
- b. The second selecting method involves a directed assignment of an instructor to a particular area (e.g., Use of Force Cadre). The area coordinator will forward this request to the field offices. The SACs will forward their nominees to the Director, Field Operations for final selection. The area coordinator will then notify the NCITA of the selection.

9.2.1.13
(03-31-2004)
**Membership in
Professional Society or
Organization**

- (1) If the IRS requires an employee to be a member of a professional society or organization as a condition of continued employment, the IRS will reimburse the employee for the costs of such membership subject to the availability of funding.

9.2.1.14
(01-06-2011)
Out-Service Training

- (1) Out-service training is non-IRS training and includes meetings, conferences, seminars, and symposia. The training must be designed to improve public service, achieve dollar savings, increase employee skills and efficiency, enhance employee retention, accomplish uniform administration of training consistent with the IRS mission, and ensure fair and equitable treatment of employees.
- (2) Out-service training authorization is obtained by completion of SF-182, Request Authorization Agreement and Certification of Training. Whenever possible, payment for the training should be made with the Government Purchase Card.
- (3) The following approvals are required for Form SF-182:
 - a. Immediate supervisor (Item 26)
 - b. Secondary supervisor (Item 27)
 - c. Field office budget analyst (Item 29)
- (4) Subsequent to the completion of training the employee must complete Section C- Termination and Evaluation Data (Items 21 - 43) and the immediate supervisor must complete Section D- Supervisory Comments (Items 44 - 48).

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Exhibit 9.2.1-1 (01-06-2011)**Criminal Investigation Shotgun Qualification Course****Administrative Guidelines**

This is a 12-round course of fire shot on the Trans Star II target. The course tests the overall weapon handling ability of the special agent by using multiple targets and short time sequences at each stage of fire. The course is fired only with standard duty loads of Rifled Slug and .00 Buck rounds (9 or 12 pellet rounds may be used). The course is fired in three stages at 25, 15, and 7 yards, and the shooter must engage two targets during each stage.

Special agents should be instructed to carry their rounds in a pocket or ammunition carrier. All loading should be performed from the pocket or ammunition carrier. This will be the manner in which they will carry ammunition in the field and should train for it. The special agents should also be told that the starting position with the weapon will be in a different condition at each stage of fire. (See Exhibit 9.2.1-2).

Scoring: Maximum score is 100 points

Seven points for each slug hit on the silhouette. One point for each .00 Buck pellet hit (9 pellet round). 3/4th of a point for each .00 Buck pellet hit (12 pellet round).

Passing score is 75 points

Sharpshooter 90 – 94

Expert 95 – 99

Distinguished Expert 100

Exhibit 9.2.1-2 (01-06-2011)**Criminal Investigation Shotgun Qualification Course****Equipment and Supplies:**

1. Shotgun: Remington Model 870 or 11-87
2. Ammunition: 4 rounds rifled slug, 8 rounds .00 buckshot (9 or 12 pellet rounds)
3. Trans Star II target

25 Yard Stage

Condition of weapon = safety on, chamber is empty. Bolt closed.

Course of Fire = load two slugs into the magazine, have two ready for reload, come to ready position.

On the command to fire, you have 20 seconds to chamber and fire one round at each target. Then combat reload two rounds and again fire one round at each target. Entire sequence - 20 seconds.

15 Yard Stage

Condition of weapon = safety off, chamber is empty. Bolt closed.

Course of Fire = Load four rounds of .00 buckshot into the magazine, no round chambered. Bolt is closed (forward), come to the ready position.

On the command to fire, you have 7 seconds to chamber and fire one shot at the first target, two shots at the second target, and again one shot at the first target. Entire sequence - 7 seconds.

7 Yard Stage

Condition of weapon = Safety off. Bolt closed.

Course of Fire = Load four rounds of .00 buckshot and chamber one round, come to the ready position. This stage will be fired in two sequences.

On the command to fire, fire one shot at each of your targets in 2 seconds. Repeat this sequence for the last two rounds. Unload and leave bolt open.

Exhibit 9.2.1-3 (03-31-2004)
Cadre Instructor Resume

Full Name:

Series/Grade:

FO/POD:

Assignment Requested:

Date BIFT Completed

Brief Overview of Specialized Skills relative to the requested assignment:

Most Recent Instructor Assignment(s):

Other Prior Instructor Assignments:

Management Certification:

SSA

ASAC

SAC

Exhibit 9.2.1-4 (05-03-2016)**Criminal Investigation Rifle Qualification Course****Rifle: Smith & Wesson M&P15**

PREPARE 2 MAGAZINES, 28 ROUNDS EACH (M&P15), DUTY CARRY

PREPARE 1 MAGAZINE, 4 ROUNDS (GLOCK HANDGUN), DUTY CARRY

THIS COURSE OF FIRE IS HOT FROM START TO FINISH

Distance Description

Stage I

25 Yard Line -While standing, with rifle slung, duty load with one 28 round magazine. When the targets face, you will charge your weapon and fire 5 rounds from the kneeling position and 5 rounds from the prone position in 30 seconds. Targets edge, make the line secure.

Stage II

25 Yard Line –From the low ready. When the targets face, you will fire 5 rounds from the standing position and fire 5 rounds from the kneeling position in 20 seconds. Targets edge, make the line secure.

Move to the 15 yard line

Stage III

15 Yard Line –From the low ready. When the targets face you will fire 3 rounds center mass in four seconds. Then repeat:

•3 rounds center mass in 4 seconds. Targets edge.

•3 rounds center mass in 4 seconds. Targets edge.

From the low ready. When the targets face, you will fire 2 rounds center mass, **transition** to GLOCK handgun and fire 2 rounds center mass in 10 seconds. Targets edge, make the line secure.

Holster GLOCK handgun, make rifle safe, move to 15 yard line (have shooters lay rifle at 15 yard line) score and replace target with new target

Load rifle with 28 round magazine

Stage IV

15 Yard Line –With rifle slung from the low ready. When the targets face you will fire 2 rounds center mass, 1 round to the head in 5 seconds. Targets edge. Then repeat:

•2 rounds center mass, 1 round to the head in 5 seconds. Targets edge.

•2 rounds center mass, 1 round to the head in 5 seconds. Targets edge.

•2 rounds center mass, 1 round to the head in 5 seconds. Targets edge.

Make weapon secure and move to seven yard line**Instructors mark head shots**

Stage V - Weapon should not be slung at this time

Exhibit 9.2.1-4 (Cont. 1) (05-03-2016)
Criminal Investigation Rifle Qualification Course

7 Yard Line -With rifle un-slung from the low ready. When the targets face you will fire 6 rounds center mass in 5 seconds. Then repeat:

- 6 rounds center mass in 5 seconds. Targets edge.
- 6 rounds center mass in 5 seconds. Targets edge.
- 6 rounds center mass in 5 seconds. Targets edge.

From the low ready. When the targets face you will fire 1 round center mass **transition** to GLOCK handgun fire 2 rounds to the head (strong hand only) 10 seconds.

CLEAR WEAPONS AND MAKE THE LINE SAFE

Scoring -

Trans Star II targets

Normal scoring – 5, 4, 3, and 2 point rings

60 total rounds – 300 maximum score

225 minimum score = 75%

TARGETS WILL BE SCORED BY THE PROGRAM INSTRUCTORS

TOTAL OF 5 HEAD SHOTS

Exhibit 9.2.1-5 (02-24-2020)**Criminal Investigation Semiautomatic Pistol Qualification Course - Glock 19m and 26 Models**

The IRS-CI Qualification Course consists of 50 total rounds fired at four distances. The front half of the course will consist of various stages of fire at the 3 yard and 7 yard lines. The back half of the course will consist of various stages of fire at the 15 yard and 25 yard lines.

EMERGENCY RELOAD: The magazine is empty and the slide is locked to the rear. Drop the magazine, install a fresh magazine into the magazine well, depress the slide stop catch or rack the slide to charge the weapon.

TACTICAL RELOAD: The magazine is almost empty, but there is a round in the chamber. Drop the magazine, insert a fresh magazine into the magazine well, while keeping the target covered.

MAGAZINE EXCHANGE: The weapon is not loaded to capacity. The partial magazine is removed and retained. A fresh magazine is inserted into the magazine well, while keeping the target covered.

TOTAL ROUNDS = 50 (each round is worth 2 points)

POSSIBLE SCORE = 100

MINIMUM SCORE = 75%

MARKSMANSHIP RATINGS

75 – 84 = MARKSMAN

85 - 94 = SHARPSHOOTER

95 - 99 = EXPERT

100 = DISTINGUISHED EXPERT

Glock 19m Shooters: Prepare 3 magazines with 15 rounds each and have 5 extra rounds available in your pocket.

Glock 26 Shooters: Prepare three magazines to capacity (10 rounds). Have an additional 20 rounds available in your pocket.

DISTANCE	POSITION	SHOTS	TIME	DESCRIPTION
				Shooters on the 3 yard line, load for duty carry (load and charge with one magazine). Once in the holster, administratively add 1 round to the magazine – reinsert back into weapon.
3 Yards	Standing	3	3 sec.	From holster, draw and fire 3 rounds in 3 seconds. Come to cover ready.

Exhibit 9.2.1-5 (Cont. 1) (02-24-2020)

Criminal Investigation Semiautomatic Pistol Qualification Course - Glock 19m and 26 Models

	Standing	3 3 (6 total)	2 sec. 2 sec.	On next two facings, from cover ready, fire 3 rounds in 2 seconds. Scan and holster. Glock 19m shooters: Remove the magazine from the weapon and add 4 rounds. Glock 26 shooters: Remove the magazine from the weapon and add 9 rounds. All shooters: Reinsert the magazine back in the weapon. Make the line <u>secure</u> . On command, move to the 7 yard line.
7 yards	Standing	2	3 sec.	From the holster, draw and fire 2 rounds in 3 seconds. Come to cover ready.
	Standing	2 2 (4 total)	2 sec. 2 sec.	On the next 2 facings, fire 2 rounds in 2 seconds. Scan and holster. All shooters: Come to cover ready.
	Standing	2 2 (4 total)	2 sec. 2 sec.	On the next 2 facings, fire 2 rounds in 2 seconds. Come to cover ready.
	Standing (Emergency Reload)	1 Reload 2 (3 total)	7 sec.	On the next facing, fire 1 round to center mass, perform an emergency reload and fire 2 more rounds to the head in 7 sec. Scan and holster. Make the line <u>secure</u> . Instructors: Move forward and mark any headshots.
	Standing strong hand only followed by support hand only (Magazine Exchange)	6	10 sec.	From the holster, draw and use the <u>strong hand only</u> to fire 3 rounds. Transfer the weapon to your support hand and fire 3 rounds <u>support hand only</u> in 10 seconds. Transfer your weapon to your strong hand and perform a <u>magazine exchange</u> . Scan and holster. Glock 19m shooters: Place the magazine you just took out of the weapon and place in mag pouch. Glock 26 shooters: Add 5 rounds to the magazine you just took out of the weapon and place in mag pouch. This magazine will be available for the Tactical Reload Drill. Make the line <u>secure</u> . On command, move to the 15 yard line.

Exhibit 9.2.1-5 (Cont. 2) (02-24-2020)**Criminal Investigation Semiautomatic Pistol Qualification Course - Glock 19m and 26 Models**

15 yards	Standing	3	5 sec.	From the holster, draw and fire 3 rounds in 5 seconds. Come to cover ready.
	Standing	3	4 sec.	On the next facing, fire 3 rounds in 4 seconds from cover ready. Scan and holster. Glock 26 shooters only: Remove your magazine from the weapon, add 5 rounds, reinsert into weapon. All shooters: Come to cover ready.
	Standing	3 3 (6 total)	4 sec. 4 sec.	On the next 2 facings, fire 3 rounds in 4 seconds from cover ready.
	Standing (Tactical Reload)	3 Reload 2 (5 total)	10 sec.	On the next facing, fire 3 rounds, perform a tactical reload and fire 2 more rounds in 10seconds. Make the line <u>secure</u> . On command, move to the 25 yard line.
25 Yards	Kneeling strong side barricade	5	20 sec.	When the target faces, drop to a kneeling strong side barricade position, draw from the holster and fire 5 rounds in 20 seconds. Clear your weapon - CIT. Set the weapon up for cleaning. Two knees down to holster. Once in the holster you may come to your feet. <u>Make the line SAFE (unloaded weapon, no magazine)</u>