



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.11.2

DECEMBER 17, 2020

EFFECTIVE DATE

(12-17-2020)

PURPOSE

- (1) This transmits revised IRM 9.11.2, Domestic and Foreign Travel.

MATERIAL CHANGES

- (1) Subsections 9.11.2.1 through 9.11.2.1.2 reflect the IRS requirement that IR manuals address Internal Controls (ICs). The ICs mandate is outlined in The Heightened Awareness, Sensitivity, and Understanding of Internal Controls memo dated September 14, 2016. Internal Controls are the program manual's policies and procedures. The ICs describe the program manual's objectives, and officials charged with management and oversight. The ICs ensure the:
 - a. Mission and program objectives are clearly delineated and key terms are defined; and
 - b. Program operations are in conformance with applicable laws and regulations.
- (2) To conform to the new Internal Controls standards:
 - a. Former subsection 9.11.2.1, Overview, is retitled to Program Scope and Objectives to properly reflect the information communicated in the subsection. The subsection clearly delineates the program manual's mission, objectives, and goals.
 - b. New subsection 9.11.2.1.1 is added to provide the legal authorities for the program manual (Domestic and Foreign Travel).
 - c. New subsection 9.11.2.1.2 is added as a compiled list of the terms and acronyms used within the program manual (Domestic and Foreign Travel).
- (3) Subsection 9.11.2.2.2, paragraph (1)(a) is revised to include a handgun as the type of firearm an agent can use flying armed and the procedures to follow after they declare to an airline that they are a Federal law enforcement officer.
- (4) Subsection 9.11.2.2.2, paragraph (1)(b) is added to reflect an agent is subject to the Transportation Security Administration (TSA) Policy Regulations when checking in a long gun.
- (5) Subsection 9.11.2.2.2, paragraph (1)(c) is added to include the best practices for traveling with a carry-on long gun.
- (6) Subsection 9.11.2.4.1 was updated to correct the revision date of the Form 1321 (Rev 04-2019) and reflect other updates.
- (7) Subsection 9.11.2.4.4 revised to transfer custody of official passports from International Operations at Headquarters to the employee to enhance operational efficiency. This will be added to Permanent Custody receipts and inventoried annually.
- (8) Subsection 9.11.2.4.7 was updated to reflect current Personnel Recovery Program procedures.
- (9) Subsection 9.11.2.4.8 was added to inform travelers of Department of State required training for international travel.
- (10) Additional revisions, deletions, and grammatical changes were made throughout the section that did not result in substantive changes but contributed to procedural clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.11.2, dated August 28, 2015. This IRM incorporates requirements of the Security Training for Foreign Travel Memorandum dated March 29, 2017 and procedures implemented by the Strategy Director's memorandum dated September 9, 2019, {Subject: Glock 9mm Transition Guidance}.

AUDIENCE

CI

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9.11.2

Domestic and Foreign Travel

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9.11.2.1
(12-17-2020)
Program Scope and Objectives

- (1) This section covers only those travel issues concerning Criminal Investigation (CI) that are not covered in IRM 9.4.8, Undercover Operations, or in IRM 1.32.1, Official IRS Travel Guide.
- (2) The topics discussed in this section include:
 - Domestic Travel
 - Travel To Puerto Rico, The United States Virgin Islands and Guam
 - Foreign Travel
 - Travel Pursuant To Undercover Operations
 - Travel Pursuant To Simultaneous Criminal Investigation Program

9.11.2.1.1
(12-17-2020)
Authority

- (1) IRM 9.1.2, Authority for delegated authority relating to 9.11.2, Domestic and Foreign Travel
- (2) Treasury Directive 73-01, Personal Property Management
- (3) IRM 1.32.1, Official Travel Guide

9.11.2.1.2
(12-17-2020)
Acronyms

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

Acronym	Definition
CI	Criminal Investigation
CI/CW	Confidential Informant/Cooperating Witness
COA	Computer Operations Administrator
DOS	Department of State
DTI	Duluth Travel Inc.
EPIC	El Paso Intelligence Center
FAM	Federal Air Marshal
FTR	Foreign Travel Request
HT-SOS	High Threat Security Overseas Seminar
ISC	In-Flight Security Coordinator
IsoPREP	Isolated Personnel Report
ICs	Internal Controls
IO	International Operations
KSA	Knowledge, Skills, and Abilities
LB&I	Large Business and International
LEO's	Law Enforcement Officer's
OC	Oleoresin Capsicum
PED	Portable Electronic Device
PRT	Personnel Recovery Team

SAC	Special Agent in Charge
SCIP	Simultaneous Criminal Investigation Program
TAAS	Tax Administration Advisory Services
TOC	The Treasury Operations Center
TSA	Transportation Security Administration

9.11.2.2
(12-17-2020)
Domestic Travel

- (1) Criminal Investigation's unique requirements regarding domestic travel include the following topics:
 - a. Inter-office travel
 - b. Travel with a firearm
 - c. Travel with OC spray

9.11.2.2.1
(12-17-2020)
Inter-Office Travel

- (1) When a special agent from one field office makes investigative inquiries in another, the SAC of the field office where the inquiries are to be made will be advised of:
 - a. The nature of the proposed inquiries
 - b. The name of the special agent
 - c. The places to be visited
- (2) If advance notice is not consistent with the maintenance of adequate security of communications, notification should occur at the first possible opportunity.
- (3) Travel expenses in excess of \$100, incurred to allow invitational travelers (e.g., state or local officers, key witnesses, etc.) to accompany special agents must be charged to the CI central billed (corporate) account. Invitational travelers should not purchase transportation from their personal funds.
- (4) Non-bargaining unit employees accompanying special agents must use their own Government-issued travel charge card.

9.11.2.2.2
(12-17-2020)
Travel with a Firearm

- (1) Special Agents must be familiar with the provisions set forth in the TSA training material: Law Enforcement Officers Flying Armed, dated June 2014, when traveling with a firearm. The TSA training material specifies current Federal regulations that special agents must adhere to. These regulations continually change and therefore are not detailed here. Criminal Investigation has enhanced the existing regulations (which must be reviewed and complied with) as follows:
 - a. After declaring to an airline that they are flying armed as a Federal law enforcement officer and receiving approval to do so, special agents must carry their handgun on their person at all times until the termination of their flight. Special agents are not permitted to carry their handgun, either loaded or unloaded, in checked or carry-on luggage under any circumstances. This helps ensure special agents comply with regulations to maintain absolute control over their handgun at all times when flying armed
 - b. If special agents are flying with a long gun and are checking it in, they are subject to the TSA Policy Regulations.

c. The best practices for traveling with a carry-on long gun are as follows:

i.	Remove upper from lower and pack both parts in a lockable backpack stored in agent's immediate control.
ii.	Ammunition should be stored separately if possible, ideally in a different bag.
iii.	The bolt should be removed and secured on the agent's person or under the seat in front of him/her in another bag and always under the agent's immediate control. This level of disassembly prevents the unlikely use of the weapon against the agent and aircraft.

- (2) The pilot-in-command (Captain) is the ISC of an aircraft. The Captain is directly responsible for, and is the final authority as to the operation of the aircraft. The ISC has the authority to deny boarding of any person believed to be a hazard to the flight. Neither the ISC nor the flight crew, however, has the authority to take possession of a LEO's firearm.
- (3) Special agents are not authorized by law to initiate emergency action during a flight emergency or disturbance unless requested to do so by a uniformed member of the crew or unless human life is clearly and imminently at risk. Special agents may also respond to a request for assistance by a FAM, if the FAM's identity has been verified. If FAMs are not present on the aircraft, special agents should take necessary action to prevent loss of life or serious bodily injury pursuant to IRM 9.2.3, Use of Force Procedures.
- (4) Special agents must maintain a professional demeanor aboard aircraft and act accordingly. Additionally, special agents will:
 - a. Notify the airline carrier at least one hour prior to departure, or in an emergency as soon as practicable, of the need to fly armed
 - b. Not consume alcoholic beverages during the 8 hours prior to flying, or during the flight
 - c. Request to meet other armed LEO's on board the aircraft
 - d. Be discreet and not unnecessarily display a firearm
 - e. Maintain absolute control over the firearm at all times
 - f. Identify themselves by presenting their credentials upon request to the uniformed crew or FAMs
- (5) All procedures for security of firearms and ammunition (see IRM 9.11.3, Investigative Property) should be adhered to by the agent traveling with a firearm. When making lodging reservations, a room equipped with a safe, which will provide adequate security for a firearm when it is not under the agent's immediate control, should be reserved.
- (6) See subsection 9.11.2.4.6, Firearms in a Foreign Country, for procedures to carry a firearm into a foreign country.

9.11.2.2.3
(12-17-2020)
**Travel with Oleoresin
Capsicum Spray**

- (1) Oleoresin Capsicum spray is not permitted on board an aircraft under any circumstances (see 49 CFR 175). Criminal Investigation issued OC spray may, however, be transported within checked baggage pursuant to 49 CFR 175.10(a)(9).

9.11.2.3
(12-16-2011)

**Travel To Puerto Rico,
The United States Virgin
Islands & Guam**

- (1) Travel to the Commonwealth of Puerto Rico, the United States Virgin Islands, and Guam is considered domestic or non-foreign travel. In the event that travel to any United States territory or possession is contemplated, the SAC, Miami field office (for Commonwealth of Puerto Rico, and/or the United States Virgin Islands), or the SAC Seattle field office (for Guam), will be so advised and furnished the information required by subsection 9.11.2.2.1(1), Inter-Office Travel.
- (2) If travel includes a stopover on foreign soil, a Form 1321, Authorization for Official Travel, and an official passport are required. See the following subsection on Foreign Travel concerning these items.

9.11.2.4
(12-17-2020)

Foreign Travel

- (1) This subsection contains administrative procedures governing foreign travel and includes:
 - Requests for authorization to engage in foreign travel
 - Travel to Canada
 - Travel by United States Flag Air Carriers
 - Official passports
 - Immunization requirements
 - Firearms policy
 - Personnel recovery

9.11.2.4.1
(12-17-2020)

**Requests for
Authorization**

- (1) Requests for authorization for a special agent or other CI personnel to engage in foreign travel will be obtained by submitting standard Form 1321 (Rev. 04-2019) to the Deputy Commissioner, LB&I through the Director, CI:IO. Form 1321, known as an Authorization for Official Travel, should be submitted to CI:IO no later than thirty (30) days from the expected date of travel. A Form 1321 is submitted by the SAC of the respective field office with the concurrence of the Director, Field Operations. The form must be signed by LB&I's Deputy Commissioner prior to any foreign travel being conducted. The Director, Field Operation's office will forward the entire package to the "CI-HQ-International Foreign Travel Request" mailbox. The CI:IO office will forward the package to the Manager, TAAS Division (LB&I) for approval. Upon final approval of Form 1321 and receipt of country clearances, the employee will be notified and provided electronic copies of the clearances.
- (2) Travel to foreign areas may require a security clearance if official duties are being performed at an Embassy or Consulate. The valid levels of security clearances are Confidential, Secret, or Top Secret. If the special agent does not have a Secret or Top Secret clearance, they can request an "Interim Top Secret" clearance from the Personnel Security Office.
- (3) A separate Form 1321 must be submitted for each traveler.
- (4) A Form 1321 must contain the following information:
 - a. Section 1 - Traveler Information - Name of traveler (first, middle, and last name); traveler's country/state of birth; traveler's official duty station; traveler's official passport number (if the traveler's official passport application is in process, include the date and place filed (see subsection 9.11.2.4.4, Official Passports, for information regarding the use of official passports by IRS employees and officials). Traveler should specify if travel will include personal travel or rest periods (if applicable, traveler should provide detailed justification in Section 7 of the forms).

- b. Section 2 - Type of Travel Requested - Specify type of travel requested and mode of transportation. Provide travel dates (include annual leave days if scheduled during the same period and the specific dates of travel) and the cost of airfare

Note: A copy of the DTI itinerary must be attached.

- c. Section 3 - Employee Health, Safety, Laptop/PDA Security and Government Credit Card Exemption Request - Traveler should place a check mark on the applicable items.
 - d. Section 4 - Approving Officials' Signatures for Business Class or International Travel and Cyber Security.
 - e. Section 5 - International Travel and Government Credit Card Exemption Authorization.
 - f. Section 6 - International Travelers Information - Traveler should indicate their office address - IRS, CI mailing address (no Post Office boxes), telephone number, office e-mail, fax number and indicate specific type of security clearance held - if standard, state "None." Purpose of travel - the traveler should check one of the following: Tax case, Non-Tax case, Both, Discovery/ Gathering evidence, Delivering training, Attending meeting with Gov. Officials, Other, Sensitive operation. Please note, if the traveler is a CI employee, the traveler should not provide sensitive case related information in the narrative section. Traveler should list hotel information where he/she will be staying - Name, address, and phone number. Traveler should indicate emergency contact information.
 - g. Section 7 - Other Information - if applicable, the traveler should list all foreign countries to be visited. Traveler should list Criminal Investigation case name and CIMIS number - If applicable. Expressions of interest - on the part of the countries to be visited - include names and titles of host government officials contacted and/or American Embassy contacts; and any information provided by the American Embassy concerning the visit. Provide a copy of the invitation letter from taxpayer(s)/subject(s) or their representative(s) (if applicable) and name and nationality of individual(s) to be contacted (include verification they have consented to this meeting).
- (5) When travel is related to a grand jury investigation, the AUSA handling the investigation should be consulted and must concur with the purpose of the travel.
 - (6) An application for an official passport and FTR should be made as soon as foreign travel is anticipated. If the traveler has a current personal passport or a personal or official passport that expired within the past 15 years, these requests should be made no later than 30 business days from the expected date of travel. If the traveler never had a passport, or it expired more than 15 years ago, these requests should be made no later than 45 business days from the expected date of travel.
 - (7) Foreign Travel Requests for multiple countries should be submitted as soon as possible. These requests require additional time to secure all necessary country authorizations and clearances for travel.
 - (8) If the travelers travel is less than 30 days, it is highly recommended that the traveler call DTI directly to book their airline reservations. Emergency FTRs will be handled as expeditiously as possible. However, it is incumbent upon field personnel to ensure that these types of requests are rare exceptions dictated by special circumstances. In these instances, no assurances can be made that

the travel authorization will be obtained by the specified travel dates. As soon as it is learned that an emergency FTR is necessary, the special agent should contact CI:IO to start the travel authorization process.

- (9) After the Director, CI:IO reviews the FTR for completeness, the requests are forwarded to the Attaché/Deputy Commissioner, LB&I for processing of country clearance. Foreign Travel Requests not submitted to the Director, CI:IO within the specified time frames will be returned to the appropriate Director, Field Operations, unless it is an emergency request as noted in the preceding paragraph.
- (10) If for any reason the travel is denied, the Deputy Commissioner, LB&I will notify the Director, CI:IO who in turn will advise the SAC of the field office requesting the travel.
- (11) Special agents should contact CI:IO prior to submitting a Form 1321.
- (12) Special agents traveling with their computers must contact their local COA to have the proper system changes installed prior to departing for an international post of duty.
- (13) Executives and managers of CI will undertake foreign travel only when absolutely essential. Foreign Travel Requests by executives and managers will be submitted in accordance with applicable travel regulations, and will include detailed information concerning the nature of the travel, justification for the travel, and the mode of travel will be submitted with the request.
- (14) See IRM 9.4.2, Sources of Information, regarding special procedures authorizing the use of a CI/CW which are required when the CI/CW is a foreign national, or foreign travel of a CI/CW is anticipated.
- (15) The traveler will promptly notify the Administrative Officer and Director, CI:IO if scheduled travel is postponed or cancelled.

9.11.2.4.2
(12-16-2011)
Travel to Canada

- (1) The guidelines that apply to all foreign travel apply to travel to Canada.
- (2) Consent from a taxpayer, witness, or custodian of records to be interviewed is required prior to traveling to Canada when the contact is related to a tax investigation. The required consent is governed by the United States-Canada Travel Agreement.
- (3) Upon approval of the travel by the Deputy Commissioner, LB&I, the Director, CI:IO will obtain the necessary clearances, furnish the originating office with the procedure to be followed and, where appropriate, the name and location of the Canadian tax official who is to be contacted by the special agent. A Canadian agent will usually accompany the special agent when third-party contacts are made.
- (4) For all travel to Canada, an FTR will be prepared in accordance with the instructions provided in IRM 9.11.2.4.1, Requests for Authorization.

9.11.2.4.3
(12-16-2008)
**Travel by United States
Flag Air Carriers**

- (1) All air travel occurring between the United States and a foreign country or between foreign countries must be by "certificated" air carriers whenever service by these carriers is available.

- (2) Certificated air carriers are carriers holding certificates under the Federal Aviation Act of 1958, excluding foreign air carriers operating under these permits. Certificated air carriers are also known as “contract carriers.” See IRM 1.32.1, Official IRS Travel Guide.

9.11.2.4.4
(12-17-2020)
Official Passports

- (1) Each officer or employee of the IRS traveling under official orders to foreign countries must have in his/her possession a valid United States official passport. No official passport is needed for travel to any U.S. territory.
- (2) An application for an official passport should be made as soon as foreign travel is anticipated. If the traveler has a current personal passport or a personal or official passport that expired within the past 15 years, these requests should be made no later than 30 business days from the expected date of travel. If the traveler never had a passport, or it expired more than 15 years ago, these requests should be made no later than 45 business days from the expected date of travel.
- (3) A tourist passport is not appropriate for official travel.
- (4) The Director, CI:IO, has been delegated authority to request official passports. Procedures for obtaining official passports are contained on the CI:IO web site together with the applicable forms. If you have any questions about the procedures consult with CI:IO.
- (5) The official passport remains the property of the Federal Government and is only to be used for approved official government travel. Upon receipt of the passport from the U.S. DOS, CI:IO will send it to the relevant Field Office or HQ Equipment Coordinator for issuance to the employee. Issuance will be recorded in CIMIS and the employee will be required to sign a Custody Receipt for Government Property (Form 1390 EQR01) at the time of issuance. IRS CI personnel will maintain possession and be responsible for the custody and security of their issued official passports. Issued official passports will be included in the annual equipment inventory in accordance with IRM 9.11.3.6.2. During DFO reviews, a representative random sample of passports issued to employees in the Field Office will be audited.
- (6) Lost or stolen official passports will be reported to CI:IO immediately upon discovery so the passport can be cancelled (in addition to the procedures in IRM 9.11.3.9.1). Procedures for reporting the loss and obtaining a replacement passport are located on the CI:IO web site.
- (7) Official passport holders are responsible for tracking the expiration dates of their issued passports, ensuring that renewal is requested if needed before planned travel, and ensuring it has sufficient blank pages for necessary visas and stamps. In general, passports should have at least six months remaining validity at the completion of planned travel. Procedures for renewing official passports are contained on the CI:IO web site together with the applicable forms.
- (8) Travelers should consult the CI:IO web site for foreign travel request approval procedures, visa procedures, and to obtain the required electronic country clearance from the DOS. All visas need to be obtained through CI:IO, travelers should NOT contact foreign embassies or consulates directly to obtain these. Official passport holders may need to send their official passports to CI:IO to obtain visas.

- (9) Upon retirement or separation from the IRS, the clearing official must collect the issued official passport and send it to CI:IO for cancellation or destruction.

9.11.2.4.5
(12-17-2020)
**Immunization
Requirements**

- (1) United States residents visiting foreign countries may be required to have in their possession an "International Certificate of Vaccination". This certificate and all up-to-date information regarding immunization requirements of the country to be visited can ordinarily be obtained at the nearest office of the United States Public Health Service or the Department of State. The DOS web site, www.state.gov, provides this information.
- (2) Required immunizations should be obtained through United States government facilities, including the United States Public Health Service or Department of State, when available. If government facilities are not available, or if it is not otherwise practicable to use such facilities, the services of a private physician may be utilized and reimbursed on a public travel voucher (Form 1034).

9.11.2.4.6
(12-16-2011)
**Firearms in a Foreign
Country**

- (1) Under no circumstances will special agents carry firearms into foreign countries without the specific and written approval of the appropriate Ambassador. Requests for approval to carry firearms or electronic surveillance equipment into a foreign country need to be included in a request for foreign travel and will be coordinated through the Director, CI:IO. Only in extremely rare occasions will special agents be granted approval.

9.11.2.4.7
(12-17-2020)
Personnel Recovery

- (1) Any employee traveling internationally will be required to complete an IsoPREP Form and provide a facial photo. This information will be utilized to accurately identify an employee in the event they become isolated while on official assignment overseas and to negate any attempt by foreign combatants to deceive the responding recovery team. Employees will also be required to view the Level I training video.
- (2) Employees traveling will bring their IRS issued PED (presently the Samsung Galaxy 9) with the AtHoc software installed, and tracking activated. The approval to travel with the PED will be noted on the Form 1321. International Operations will provide travelers with guidance on AtHoc activation and usage. The AtHoc software provides tracking and an emergency alert function. Once the emergency alert is activated, the PRT will be notified and every effort will be made to safely return the employee and/or family member back under agency control. Additional assets will be brought into play when it's deemed appropriate.
- (3) Employees working abroad will be required to complete the IsoPREP Form, provide a facial photo, and complete the Level I training video. Employees and spouses assigned to high risk areas will be assigned a tracking device and required to participate in the Level II training hosted by the Drug Enforcement Administration.
- (4) The EPIC will serve as the PRT's secondary alert system for personnel permanently stationed abroad. The TOC will be the alert system for international travelers. In the event an emergency alert is activated, the EPIC or the TOC will contact the PRT to ensure the alert was received and the appropriate notifications have been made.

- (5) The TOC monitors world events and may reach out to travelers in case of an incident in or near the traveler's location for safety checks and to provide incident information. The TOC can be contacted at (202) 622-1825 or TOC@treasury.gov.

9.11.2.4.8
(12-17-2020)
**Security Training
Requirements for
Foreign Travel**

- (1) All persons traveling internationally must comply with the DOS training requirements in effect at the time of travel. Currently all travelers must complete the HT-SOS. The HT-SOS is a five-hour online course valid for six years. Completion date of the training will need to be included on the F-1321, Authorization for Official Travel in Section 6. Travelers will need to supply a copy of the course completion certificate to CI:IO. Employees needing the HT-SOS travel need to contact the CI:IO mailbox to begin the enrollment process.
- (2) Persons traveling overseas more than 45 days in a fiscal year may also be required to complete the Foreign Affairs Counter Threat course. This course requires significant lead time for enrollment in a training program. Therefore, any employee anticipating traveling more than 45 days in a fiscal year should consult the CI:IO as soon as possible.
- (3) Other training requirements may be added by DOS at any time for specific areas or for all travel. All employees anticipating foreign travel should consult the CI:IO website to determine current travel requirements.

9.11.2.5
(12-16-2011)
**Travel Pursuant to
Undercover Operations**

- (1) For all foreign travel, coordination is required between Director, CI:IO and Director, Special Investigative Techniques.

9.11.2.6
(12-17-2020)
**Travel Pursuant to
Simultaneous Criminal
Investigation Program**

- (1) The SCIP is outlined in IRM 9.4.2, Sources of Information. Once the request for continuous travel Form 1321, Authorization for Official Travel, is submitted to CI:IO they will coordinate the processing with the Office of the Director, International (LB&I:TAAS) for authority to travel on a trip-by-trip basis.

