



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.11.3

MARCH 13, 2023

EFFECTIVE DATE

(03-13-2023)

PURPOSE

- (1) This transmits revised IRM 9.11.3, Investigative Property.

MATERIAL CHANGES

- (1) Updated Acronym Table with current acronyms.
- (2) Subsection 9.11.3.4.2(f) updated verbiage to state "Upon request, forwarding copies of all approved disposal documentation to the Director of AKM; the original disposal documentation will be maintained in the originating office".
- (3) Subsection 9.11.3.4.3(g) updated verbiage to "Upon request, forwarding all inventory reports to the AKM with a copy to the Director, Field Operations".
- (4) Subsection 9.11.3.4.3(h) updated verbiage to "Upon request, forwarding copies of all approved disposal documentation through the Director, Field Operations, to AKM the original disposal documentation will be maintained in the originating office"
- (5) Subsection 9.11.3.6.2(1) removed the numbered dates and added verbiage "Criminal Investigation offices will conduct an annual physical inventory of investigative equipment and investigative accessories and supplies tracked in CIMIS within the prescribed timeframe in the 4th quarter of each fiscal year. Corrective actions must be made to the CIMIS Database prior to end of the 4th quarter."
- (6) Subsection 9.11.3.6.2(2) updated verbiage to state "In order to maintain the proper separation of duties, an individual conducting a physical inventory of equipment cannot have custody or control of the equipment being inventoried or be assigned CIMIS equipment roles that allow manipulation to the CIMIS database".
- (7) Subsection 9.11.3.6.2(3) added verbiage "Because of the ability to convert into a spreadsheet and manipulate the data, CIMIS Report EQR03 (Equipment Inventory) will not be generated to conduct the annual inventory."
- (8) Subsection 9.11.3.9(1), 9.11.3.10.2(1), and 9.11.3.10.2(2) updated "Planning, Research, & Analysis" to "AKM".
- (9) Subsection 9.11.3.9.1(8) & (9) updated NCITA to AKM
- (10) Subsection 9.11.3.9.2(3) updated verbiage to state "The CI Property Officer will prepare the SF-120, Report of Excess Property, and provide to FMSS Office".
- (11) Subsection 9.11.3.9.2(4) updated verbiage to state "The Facilities Management custody and property officer will provide CI's property office with a copy of the signed SF-120".
- (12) Subsection 9.11.3.9.2(5) updated verbiage to state "When property leaves CI's custody, the CIMIS Coordinator will enter that disposition in CIMIS. The appropriate disposition code will be entered in CIMIS to accurately record the reason for disposal of the item".
- (13) Subsections 9.11.3.8.1(3), (4), (5), and (6) added verbiage "IRS-issued and/or authorized personally-owned",

- (14) Subsection 9.11.3.8.1(4) added verbiage “. If the safety locking device used permits, the firearm should be stored holstered in the safety locking device, ready for duty carry. If the safety locking device does not permit the weapon to be stored holstered, extra care should be taken to store the loaded and unholstered weapon inside the device.”.
- (15) Subsection 9.11.3.10.4(1) Added verbiage “or approved for use”.
- (16) Subsection 9.11.3.10.4(2) replaced .40 caliber with 9mm. Replaced 224 with 5MOS. Replaced 23 with 19MOS. Updated 27 to 26. Removed last sentence of the paragraph and added “Special agents will be issued one of these pistols on a permanent basis and will retain their assigned pistol during their entire career unless the weapon is recalled for repair or replacement. In addition, the Smith and Wesson AR-15 carbine and the Beretta 1301 shotgun are the standard-issue long-guns to trained members of the IRS-CI long-gun cadre. Members of the long-gun will be issued one or both of these firearms long-guns on a permanent basis depending on weapon availability.”
- (17) Subsection 9.11.3.10.4(3) deleted whole section and added new relevant information.
- (18) Subsection 9.11.3.10.4(4) added verbiage “While any Special Agents assigned to the cover team of an undercover operation are generally prohibited from solely carrying a POW as the primary handgun, the SAC may authorize members of the cover team to carry the POW as the primary handgun on an undercover operation if the need for extreme conceal ability enhances the safety of the undercover agent and/or the cover team (i.e. members of the cover team sitting in a public setting such as a restaurant in close proximity to the undercover agent.)
- (19) Subsection 9.11.3.10.4(8) updated verbiage to current procedures and added “Any agent wishing to use an optical sight on his/her duty handgun must complete the CI Pistol Optics Transition Course prior to carrying the optic on duty. If an agent wishes to carry an optic on his/her POW, then the agent must have already completed the CI Pistol Optics Transition Course and must already carry an optic on the CI-issued pistol.”
- (20) Subsection 9.11.3.10.4(9) added exceptions “1-Changing stocks, pistol grips, and fore ends on the AR-15 rifle. Replacing standard wear items as part of annual armorer inspections such as buffer tube springs, gas rings, bolts, barrels, etc. with factory spec parts. 2-Changing stocks, barrels and fore ends on the Beretta shotgun. Replacing standard wear items as part of annual armorer inspections such as ejectors, extractors, etc. with factory spec parts. 3-Changing sights, magazine releases, slide-stops and triggers on the Glock pistols and replacing standard wear items as part of annual armorer inspections such as recoil springs, trigger springs, extractors, etc. with factory spec parts. 4-Using grip sleeves or grip tape (i.e. Hogue Hand-All or Talon-type Grips) on Glock pistols. 5-Adding a Streamlight or Surefire weapon light to a personally-owned weapon.”
- (21) Subsection 9.11.3.10.4.1(4) removed paragraph.
- (22) Subsection 9.11.3.10.4.2(2) updated the “Ammunition Type” table to include “Official Duty Round” and “Training Round”.
- (23) 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 9.11.3, dated June 08, 2020.

AUDIENCE

CI

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

9.11.3

INVESTIGATIVE PROPERTY

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9.11.3.1
(05-02-2018)
Program, Scope and Objectives

- (1) In 1994, Criminal Investigation (CI), in accordance with the formation of a Centralized Financial System, agreed to assume purchasing and accounting responsibility for investigative equipment, as well as investigative accessories and supplies. At that time, the automated Criminal Investigation Management Information System (CIMIS) was put into effect.
- (2) The Criminal Investigation Management Information System and the tracking of investigative equipment is covered in IRM 9.10.1, Criminal Investigation Management Information System Equipment Inventory. This section deals with the overall topic of investigative equipment as described in the following sections:
 - a. Types of CI Equipment
 - b. Equipment Models, Checklist and Equipment Needs
 - c. Responsibilities for Equipment
 - d. Acquiring Investigative Equipment, Accessories and Supplies
 - e. Tracking Investigative Equipment, Accessories and Supplies
 - f. Official Use of Investigative Equipment
 - g. Security of Investigative Equipment and Other Property
 - h. Surveying and Disposing of Equipment
 - i. Information Unique to Specific Types of Equipment and its Use

9.11.3.1.1
(05-02-2018)
Authority

- (1) The CI investigative equipment authority, requirements, processes, and responsibilities are addressed in the following:
 - a. IRM 9.10.1, Administrative Databases and Software, Criminal Investigation Management Information System Equipment Inventory;
 - b. IRM 1.14.4, Personal Property Management;
 - c. Federal Management Regulation (FMR) - The current FMR includes Amendments from FMR Change 2016-01. Effective 9/22/2016 (see FMR 41 Code of Federal Regulations, Subchapter A, Part 102-5; Subchapter B, Part 102-31 through 102-42; and Subchapter C, Part 102-75);
 - d. IRM Chapter 2.149, Information Technology (IT) Asset Management;
 - e. Treasury Directive 73-01, Personal Property Management;
 - f. Executive Order 13327 of February 4, 2004, Federal Real Property Asset Manager; and
 - g. Memorandum of Understanding Between Chief, Criminal Investigation, (Finance)/Controller: Human Resources & Support; and Chief Information Officer (see Exhibit 9.11.3-5 (07-29-2002).

9.11.3.1.1.1
(03-13-2023)
Acronyms

(1)	<table><tr><th>Acronym</th><th>Definition</th></tr><tr><td>ADP</td><td>Automated Data Processing Equipment</td></tr><tr><td>AFS</td><td>Automated Financial System</td></tr><tr><td>AKM</td><td>Asset and Knowledge Management</td></tr><tr><td>ASAC</td><td>Assistant Special Agent in Charge</td></tr><tr><td>BUG</td><td>Back-up Gun</td></tr><tr><td>CA</td><td>Cover Agent</td></tr><tr><td>CFP</td><td>Centralized Financial Plan</td></tr></table>	Acronym	Definition	ADP	Automated Data Processing Equipment	AFS	Automated Financial System	AKM	Asset and Knowledge Management	ASAC	Assistant Special Agent in Charge	BUG	Back-up Gun	CA	Cover Agent	CFP	Centralized Financial Plan
Acronym	Definition																
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CI	Criminal Investigation
CI-OPS	Criminal Investigation-Operations Policy & Support
CIMIS	Criminal Investigation Management Information System
COP	Conditions of Probation
CSA	Compliance Support Assistant
DAG	Deputy Attorney General
DFO	Director of Field Operations
ERC	Employee Resource Center
FMSS	Facilities Management and Security Services
FPMR	Federal Property Management Regulations
FR	Financial Report
GI	General Investigation
GLS	General Legal Service
GOV	Government Owned (Operated) Vehicle
GPS	Global Positioning System
GSA	General Services Administration
GTB	Griffin, Tire and Battery
HQ	Headquarters
HTW	Home to Work
IDS	Investigation Development and Support
IRS-CI	Internal Revenue Service-Criminal Investigation
KISAM	Knowledge Incident Service and Asset Management
MITS	Modernization, Information Technology and Security
MPA	Management and Program Analyst
NCITA	National Criminal Investigation Training Academy
NTSB	National Transportation Special Safety Board
OL5081	Online 5081 – IRS electronic system used to track CIMIS access approval
OPS	Office of Operations, Policy & Support
PDA's	Personal Digital Assistants
PII	Personally Identifiable Information
POD	Post of Duty
POW	Personally Owned Weapon
RAC	Resident Agent in Charge

SABT	Special Agent Basic Training
SAC	Special Agent in Charge
SBU	Sensitive But Unclassified
SFCA	Storefront Cover Agent
SIT	Special Investigative Techniques
SSA	Supervisory Special Agent
STU	Secure Telephone Unit
TEOAF	Treasury Executive Office of Asset Forfeiture
TIGTA	Treasury Inspector General for Tax Administration
UC	Undercover
UCA	Undercover Agent
UPM	Undercover Program Manager
WCC	Workers' Compensation Center

9.11.3.2
(05-02-2018)
**Types of Criminal
Investigative Equipment**

- (1) Criminal Investigation classifies the equipment used to carry out its investigative and enforcement responsibilities into four different types:
- Investigative Equipment
 - Investigative Accessories and Supplies
 - ADP Equipment
 - Office Equipment

9.11.3.2.1
(05-02-2018)
Investigative Equipment

- (1) Investigative equipment includes, but is not limited to, the following: fleet vehicles, surveillance vehicles, radio communication equipment, firearms, body armor, electronic surveillance equipment, audio and video equipment, cameras and lenses, night vision equipment, optical equipment, STU equipment, enforcement belt and wallet badges, CI pocket commissions, microfilm reader printers, use of force padded training suits, and firearms training systems.

9.11.3.2.2
(03-17-2011)
**Investigative
Accessories and
Supplies**

- (1) Investigative accessories and supplies include, but are not limited to the following: ammunition, safes, pagers, cellular phones, tape recorders and transcribers, slide projectors, camera lenses, binoculars, pepper spray, targets, holsters, gun cleaning equipment and supplies, microphones, headphones, handcuffs, emergency lights, bolt cutters, gear bags, fingerprint kits, flashlights, tripods, camera accessories, tools, red guns, impact bags, mats, leg irons, money counter, pry bar, raid hats, and raid jackets.

9.11.3.2.3
(05-02-2018)
**Automated Data
Processing Equipment**

- (1) The ADP equipment is all computer hardware, software and peripherals which include, but are not limited to the following: desktop computers, laptop or portable computers, printers, monitors, scanners, external storage devices, software, fax machines, telephones, answering machines, and miscellaneous equipment. This equipment will be entered into the KISAM system.

9.11.3.2.4
(03-17-2011)

Office Equipment

- (1) Office equipment is all equipment regularly used for administrative purposes such as shredders, date stamping machines, and training aids.

9.11.3.3
(03-13-2023)

**Equipment Models,
Checklists, and
Equipment Needs**

- (1) The equipment model for GS-1811 special agents, for the group and field office is contained in Exhibit 9.11.3-1 through 3-3. NCITA and AKM use these models for equipment ordering and replacement.
- (2) All employees' assigned equipment, including credit cards, are required to complete an Employee Equipment Checklist (see Exhibit 9.11.3-4). When a special agent enters on duty, an Employee Equipment Checklist will be prepared for all equipment supplied at the NCITA. When the special agent graduates from the NCITA, the Employee Equipment Checklist will be forwarded to their respective field office. The employees' supervisor will maintain the Employee Equipment Checklist. The supervisor will verify that the equipment on the Employee Equipment Checklist has been accounted for, at least annually, during their operational reviews.
- (3) If any additional equipment is needed or requires replacement prior to the normal replacement cycle (due to excessive maintenance costs or other reasons), a memorandum outlining the request will be submitted by the SAC to the Director, NCITA.
- (4) Equipment assigned to each GS-1811 special agent, pursuant to the special agent's equipment model and Employee Equipment Checklist, will stay with them for his/her career, even when transferred to another field office, except for vehicles and related items.
- (5) Laptop computers will be transferred with the agent if he/she is transferring to a non-management position. If the agent is transferring to a management position, the laptop will remain with the losing field office.

9.11.3.4
(05-02-2018)

**Responsibilities for
Equipment**

- (1) The investigative equipment responsibilities of CI-HQ; Director, Field Operations; CI field offices; and the Director, SIT Operations are set forth in the subsequent subsections.

9.11.3.4.1
(05-02-2018)

Headquarters

- (1) Headquarters will be responsible for:
 - a. Budgeting and controlling funds for investigative equipment, accessories and supplies.
 - b. Developing budget plan requirements.
 - c. Developing total long-range, short-range, and current investigative equipment requirements, including budget requirements.
 - d. Allocating equipment to field offices.
 - e. Critically reviewing field office requests for equipment.
 - f. Providing the field with uniform procedures for equipment assignment, use, application, transfer, and loan as necessary to maintain proper security and prolong service life.
 - g. Maintaining custody of all frequently used investigative equipment assigned to his/her area.
 - h. Coordinating the inventory, control and accountability of all investigative equipment and investigative accessories with FMSS.

- i. Fulfilling the functions of a property officer as it relates to investigative equipment and investigative accessories and supplies, including accountability, record keeping, and disposal.
- j. Designating a Survey Officer.
- k. Cooperating with other IRS and Treasury investigative activities to ensure maximum utilization of all investigative equipment.
- l. Evaluating new equipment to ascertain whether it can assist CI in meeting investigative responsibilities.
- m. Setting standards for and recommending equipment to be purchased.
- n. Administering service wide radio maintenance contracts.
- o. The Director, SIT will be responsible for maintaining the inventory of all undercover investigative equipment including undercover vehicles. A SIT program analyst will track expenditures in CIMIS for undercover vehicles.
- p. The Director, SIT should maintain a separate tracking system that accurately identifies ALL undercover equipment. The only purpose for entering these items into CIMIS is to provide Corporate IRS with data relating to the dollar values for the IRS' financial statement and data for Treasury vehicle reports.
- q. Upon notification from the FR Office's Property Team of asset reclassifications identified through their voucher review process, CI-HQ will: 1) add to/update CIMIS to reflect those reclassified assets, and 2) provide support to FR's Property team reflecting such reclassifications within CIMIS.

9.11.3.4.2
(03-13-2023)

Area Offices of Criminal Investigation

(1) Each Director, Field Operations, will be responsible for:

- a. Maintaining an accurate record of all investigative equipment and investigative accessories and supplies assigned to the Director, Field Operations office.
- b. Coordinating with FMSS to ensure all office equipment in the Director, Field Operations office is accurately recorded.
- c. Following local guidelines for tracking ADP equipment using KISAM.
- d. Fulfilling the functions of a property officer as it relates to investigative equipment and investigative accessories and supplies, including accountability, record keeping, and disposal.
- e. Conducting an annual inventory of all investigative equipment.
- f. Upon request, forwarding copies of all approved disposal documentation to the Director of AKM; the original disposal documentation will be maintained in the originating office.
- g. Designating an area CIMIS Coordinator responsible for training new operators and providing assistance to their area field office coordinators; this duty may be assigned to a field office CIMIS Coordinator.

9.11.3.4.3
(03-13-2023)
Field Offices

(1) Each field office will be responsible for:

- a. Submitting the New Agent Equipment Request Checksheet for new special agents (see Exhibit 9.11.3-6) to the NCITA within one month of graduation from the SABB course at the NCITA.
- b. Maintaining an accurate record of all investigative equipment and investigative accessories and supplies assigned to the field office.
- c. Purchasing expendable supplies and accessories, such as ammunition, targets, etc.
- d. Coordinating with FMSS to ensure all office equipment in CI is accurately recorded.
- e. Following local guidelines for tracking ADP equipment using ITAMS.

- f. Conducting an annual inventory of all investigative equipment.
- g. Upon request, forwarding all inventory reports to the AKM with a copy to the Director, Field Operations.
- h. Upon request, forwarding copies of all approved disposal documentation through the Director, Field Operations, to the AKM; the original disposal documentation will be maintained in the originating office.
- i. Fulfilling the functions of a property officer as it relates to investigative equipment and investigative accessories and supplies, including accountability, record keeping, and disposal.
- j. Following Special Investigative Techniques guidelines for tracking all undercover assets.
- k. Designating a Survey Officer.

9.11.3.4.4
(03-17-2011)

**Criminal Investigation
Special Agent in Charge**

- (1) In addition to the above responsibilities, each SAC will:
 - a. Personally sign and be accountable for equipment assigned to his/her office after being satisfied that the inventory is correct.
 - b. Ensure that all equipment is inspected for suitability for continued use, in conjunction with the annual inventory, with special emphasis to the inspection of firearms and body armor; the reliability of firearms and body armor is directly related to their use and maintenance; replacement will continue to be based on the results of a visual inspection.
 - c. Assure that equipment is used in conformity with IRS policy and regulations (see IRM 1.35.6, Administrative Accounting, Property and Equipment Accounting).
 - d. Conduct an inventory each time there is a change of SAC, and the new official will personally sign and be accountable for the equipment.

9.11.3.4.5
(08-25-2015)

**Special Responsibilities
for Sensitive-Type
Investigative Equipment**

- (1) Except for those devices described in paragraph (3) below, field offices may not purchase, fabricate or have manufactured any consensual monitoring equipment or accessories without approval from the NCITA or his/her designee. Equipment obtained with approval that is valued at \$900 or more and/or susceptible to being converted to personal use will be entered into CIMIS by the field office.
- (2) Field offices may maintain an inventory of induction coils, in-line recording devices or similar devices for use when consensual telephone monitoring is approved.
- (3) Field offices may purchase induction coils, in-line recording devices or similar devices locally. Use of personally owned induction coils, in-line recording devices or similar devices is prohibited.
- (4) Responsibility for electronic monitoring equipment will be assigned to HQ technical representative in the SIT. At the request of the SAC, the HQ SIT technical representative may reassign monitoring devices to a field office technical agent.
- (5) Only those special agents who have attended training programs in the use, operation, and installation of electronic surveillance equipment (except induction coils, in-line recording devices, or similar devices) will be permitted to install and operate such equipment, unless in emergency situations, another individual is specifically authorized to do so by the SAC or his/her designee.

Training for this type of equipment will be conducted with sufficient frequency to assure that operators and installers of the equipment retain their expertise.

9.11.3.4.6
(05-02-2018)
Undercover Assets

- (1) The Director, SIT will be responsible for maintaining the inventory of all undercover investigative equipment including UC vehicles. Unique pool numbers have been established in CIMIS to track assets. The respective program analyst will maintain a separate tracking system that accurately identifies all UC equipment. The program analysts will provide an inventory listing to the SAC annually for their information.
- (2) The program analysts will conduct a physical inventory of all UC assets during sensitive reviews by September 30th of each year and report any changes/deletions/lost items to SIT and the SIT-CIMIS-Coordinator.
- (3) The SIT-CIMIS-Coordinator will be responsible for all additions/disposals. The CIMIS procedures will be followed for disposal of equipment and vehicles. The field office where the UC equipment is located will assist in the disposal process.
- (4) If a luxury vehicle is seized/forfeited or is obtained from a Big Ticket Operation and is going to be assigned to an UCA, the identifying information about the vehicle should be provided to the SIT-CIMIS-Coordinator for entry into CIMIS.
- (5) The program analysts will input mileage and maintenance on all undercover vehicles. Undercover agents will submit vehicle information via electronic diary to their respective program analysts each month. The program analysts will input this information by the 20th workday of the next month.

9.11.3.5
(08-25-2015)
Acquiring Investigative Equipment, Accessories, and Supplies

- (1) Equipment may be acquired through:
 - a. Purchase
 - b. Lease
 - c. No-cost acquisition (i.e., surplus property acquired from another agency; forfeited property placed into official use; donated property)
- (2) The equipment models (see Exhibit 9.11.3-1 through 3-3) are used by the NCITA for determining what equipment is to be ordered or replaced. The CIMIS data will be matched to these models and the Authorized Staffing Pattern to determine each field office's equipment needs. Requests for equipment not covered by these models or in amounts above the model levels should be sent in memorandum form to the Director, NCITA. All requests must go through the SAC.

9.11.3.5.1
(08-25-2015)
Purchases and Leases

- (1) The Director, Finance or Director, NCITA, oversee the purchases or lease of all investigative equipment.
- (2) The Director, NCITA, will acquire and distribute all investigative equipment. Field offices may not purchase investigative equipment without prior approval of the NCITA or his/her designee, except as stated in subsection 9.11.3.4.5 paragraph (3) above.
- (3) The SAC can purchase expendable supplies and accessories, such as ammunition, targets, etc.

9.11.3.5.2
(05-02-2018)

No-Cost Acquisitions

- (1) No-cost acquisitions include property:
 - a. Acquired from Excess - Property obtained from a Federal government agency that declared the property excess or surplus.
 - b. Donated or In-Kind Gifts - Property acquired from a non-Federal government agency, except through the DAG process or property purchased to replace destroyed property (i.e., a vehicle purchased by an insurance company to replace a wrecked vehicle).
 - c. Seized and Forfeited - Property acquired through the forfeiture process (DAG or IRS forfeiture under 18 USC) or through 26 USC §7302 forfeiture.

9.11.3.5.2.1
(05-02-2018)

Donated or In-Kind Gifts

- (1) Requests to place in-kind gifts in field office inventories must be approved by the Chief, CI. The field office should prepare a memorandum outlining the facts involved including a description of the asset, anticipated useful life, and its fair market value. The Chief, CI, will forward the request through FMSS Management to Treasury. The asset cannot be put into official use until approval is received from Treasury.

9.11.3.5.2.2
(05-02-2018)

**Seized and Forfeited
Assets Retained For Use
By Criminal
Investigation**

- (1) Pursuant to 18 USC, forfeited property can only be placed in official use for a "law enforcement" purpose. Property should not be placed in official use unless it is believed that the asset has a useful life of at least one year. Waivers to this must be authorized by the TEOAF.
- (2) Luxury vehicles will not be placed into official use, except for specific unique use (e.g., undercover operations) and are subject to other use limitations and record keeping requirements.
- (3) Real property may be placed into official use in unusual circumstances and only if the proposed usage of the property will be and remain consistent with serving a significant and continuing Federal law enforcement purpose.
- (4) Where the forfeited property is not needed for official use in the seizing field office, the responsible Director, Field Operations, should be contacted prior to public sale to determine if the property is needed elsewhere within CI.
- (5) Seized electronic surveillance equipment which is forfeited and retained by CI for official use must be reported to the Director, SIT.
- (6) Investigative equipment, which is forfeited and placed into official use by CI, with a value of \$900 or more and/or susceptible to being converted to personal use, will be entered into CIMIS by the forfeiting field office. A Form 1570, Declaration of Forfeiture, which is prepared by the SAC, must be provided as the source document for all administrative forfeitures placed in official use. The following data must be included on or with the Form 1570:
 - a. Acquisition date (the date Form 1570 was signed)
 - b. Acquisition cost
 - c. Brief description of asset
 - d. Location of asset (area or field office)
- (7) For non-investigative equipment, Form 1570 and a memorandum advising of placement into official use from the SAC will be used to notify FMSS and the MITS Office for administrative forfeitures. In judicial forfeitures, FMSS and MITS will be notified by a transmittal memorandum from the SAC and by a

copy of the Order of Forfeiture. Acquisition costs of seized assets should be based on the current market value of the asset.

- (8) Within 15 workdays of the property being placed into service, the SAC will ensure that the property has been entered into CIMIS.

9.11.3.6 (03-13-2023) **Tracking Investigative Equipment, Accessories and Supplies**

- (1) Criminal Investigation, AKM is responsible for ensuring that all motor vehicles, in-kind gifts, and investigative equipment valued at \$900 or more and/or susceptible to being converted to personal use, including all firearms, enforcement belt, wallet badges, and pocket commissions owned by CI are entered into CIMIS. Equipment purchased and distributed by the NCITA will be entered in CIMIS prior to transfer to another office. Equipment that is purchased by the NCITA and shipped directly to the field office by the vendor will be entered in CIMIS "ordered status" by AKM (see IRM 9.10.1, Criminal Investigation Management Information System).
- (2) All investigative equipment valued at \$900 or more and/or susceptible to being converted to personal use will be inventoried using CIMIS. Investigative equipment, accessories, and supplies valued at less than \$900 and/or not susceptible to being converted to personal use will be considered disposable items and will not be entered into CIMIS **EXCEPT** for the following: firearms, (including weapons converted into training weapons), pocket commissions, enforcement belt, wallet badges, and body armor. For details concerning how investigative items are entered, transferred, loaned, inventoried, and disposed on CIMIS, see IRM 9.10.1, Criminal Investigation Management Information System.
- (3) Criminal Investigation field offices will not acquire any type of investigative equipment by any means unless the NCITA approves.

9.11.3.6.1 (08-25-2015) **Loaning Equipment**

- (1) All loaned equipment must be tracked and signed for by the borrowing individual. Equipment must be shipped securely using the appropriate shipping carrier. Equipment may be in loan status up to one year. After one year, the equipment should either be returned or transferred/reassigned in CIMIS. During physical inventories, the receiving office must verify all loaned equipment.
- (2) When equipment is loaned to another field office, the loaning office shall complete a loaned equipment spreadsheet (see Exhibit 9.11.3-7). The spreadsheet will be included with the equipment that is shipped for the borrower to sign, and a copy must be on file with the loaning office. Upon receipt of the equipment, the borrower will sign the spreadsheet and forward a copy of the spreadsheet to the loaning office. A file will be maintained for all loaned equipment spreadsheets and will be inspected during the inventory.
- (3) Equipment loaned to employees within CI must be reassigned to the borrower in CIMIS using the temporary custody option. The CIMIS coordinator will generate a new CIMIS EQR01 (Custody Receipt of Government Property (Form 1930) Report) for the borrowing individual. Loaned equipment under \$900 will be tracked using a sign-out log. At a minimum, the log must include the borrower's name, date signed out, and description of equipment - including serial number. All sign-out logs shall be in an accessible central file and/or posted by the location of the equipment. The sign-out logs will be inspected during the annual inventory.

- (4) Equipment loaned to other agencies and vendors, e.g., Motorola, must be tracked in CIMIS using the Consignment option and signed for by the borrowing individual. As part of the "Consign Equipment" activity in CIMIS, the borrowing individual's contact information will be recorded, as well as the CI approving official and the estimated return date. Equipment may be loaned to other law enforcement agencies only with the approval of the SAC, the NCITA, or his/her designee. All equipment loaned to other agencies must be tracked using the loaned equipment spreadsheet.
- (5) The lead tech agent will be responsible for coordinating and loaning all tech equipment. The CIMIS coordinator will reassign or transfer the equipment in CIMIS to the borrowing individual.
- (6) Any loaned use of force equipment should be coordinated with the Use of Force Coordinator. The CIMIS coordinator will reassign or transfer the equipment in CIMIS to the borrowing individual.

9.11.3.6.2
(03-13-2023)
Equipment Inventories

- (1) Criminal Investigation offices will conduct an annual physical inventory of investigative equipment and investigative accessories and supplies tracked in CIMIS within the prescribed timeframe in the 4th quarter of each fiscal year. Corrective actions must be made to the CIMIS database prior to end of the 4th quarter.
- (2) In order to maintain the proper separation of duties, an individual conducting a physical inventory of equipment cannot have custody or control of the equipment being inventoried or be assigned CIMIS equipment roles that allow manipulation to the CIMIS database.
- (3) At the time the annual inventory is conducted, a new CIMIS Report EQR01 and CIMIS EQR02 (Storage Responsibility for Government Property Report), will be generated from the CIMIS system and signed by the person having custody of the property. These signed reports will be maintained in accordance with CI Property Management Procedures. Because of the ability to convert into a spreadsheet and manipulate the data, CIMIS Report EQR03 (Equipment Inventory) will not be generated to conduct the annual inventory. During this inventory, the SAC will consider whether:
 - a. Equipment in inventory will be required for future operations and, if there is a reasonable expectation that it will be effectively utilized.
 - b. Equipment in inventory is in good operating condition.
 - c. There is sufficient equipment in inventory to meet the operational and investigative responsibilities for the forthcoming fiscal year.
 - d. The equipment which is in good operating condition is still needed.
 - e. Equipment will require replacement due to age, condition, or obsolescence.
 - f. Additional equipment is needed.

9.11.3.7
(08-25-2015)
**Official Use of
Investigative Equipment**

- (1) Criminal Investigation's investigative equipment is intended for use by authorized IRS personnel only.
- (2) The SAC; Director, Field Operations; or the Director, NCITA (or his/her designee), may orally approve the loaning of investigative equipment to another law enforcement agency provided a signed receipt for same is

prepared and on file. Equipment loaned to an agency outside CI will be handled using the “Consign Equipment” activity in CIMIS (see subsection 9.11.3.6.1(4)).

- (3) Any other use (including use of investigative equipment by informants) must be approved in advance, in writing, by either the SAC; the Director, Field Operations; or (or his/her designee).

9.11.3.8
(05-02-2018)
**Security of Investigative
Equipment and Other
Property**

- (1) Adequate precautions will be taken to safeguard all investigative equipment, as well as other items of personal property, including ammunition, credentials, badges, etc. IRM 10.2.1, Physical Security Program, contains instructions relating to safeguarding property of the type frequently utilized by special agents in the course of their duties.
- (2) Sensitive property or equipment (excluding permanently installed equipment, e.g., mobile radios) such as body armor, raid jackets, raid hats, web-gear, entry tools, and small amounts of ammunition (i.e., extra magazines) may be stored, (including overnight) but not in plain view in locked GOVs. Firearms, computers, PDAs, GPS devices and cell phones may be stored for short periods of time in the trunk of a locked vehicle; however, under no circumstances will these items be left unattended in the passenger compartment of the automobile or overnight in the trunk of a GOV. For security of firearms and ammunition (see subsection 9.11.3.8.1). For security of computers, PDAs, and other devices that are capable of storing electronic data (see subsection 9.11.3.8.2).
- (3) Criminal Investigation’s investigative equipment is intended for use by authorized IRS personnel only. The SAC may approve the loaning of investigative equipment to another law enforcement agency provided a signed receipt for same is prepared and on file.
- (4) Security and proper use of equipment, including GOVs, will be discussed with agents annually. This discussion and the names of agents attending will be documented.
- (5) Special agents are responsible for taking adequate precautions to safeguard all IRS-owned property and equipment assigned to them.

9.11.3.8.1
(03-13-2023)
**Storage of Weapons and
Ammunition**

- (1) Due to the dangerous nature of firearms and the potential for accidental injury and damage, law enforcement officers should take every precaution to ensure that firearms and ammunition are protected against theft or unauthorized use.
- (2) For the purposes of this IRM section, a safety locking device is defined as a safe, gun safe, gun case, lockbox or other device that is designed to prevent misuse of a firearm or to store a firearm and that is designed to be unlocked only by means of a key, combination or other similar means.
- (3) When storing an IRS-issued and/or authorized personally-owned firearm in a government office, it will be secured inside a safety locking device and control of the keys or combination must be maintained to prevent unauthorized access to the firearm. At no time is the firearm to be left in a locked or unlocked file cabinet, desk drawer or other unsecure location.
- (4) When storing an IRS-issued and/or authorized personally-owned firearm at the agent’s residence, it will be secured inside the safety locking device and

control of the keys or combination must be maintained to prevent unauthorized access to the firearm. If the safety locking device used permits, the firearm should be stored holstered in the safety locking device, ready for duty carry. If the safety locking device does not permit the weapon to be stored holstered, extra care should be taken to store the loaded and unholstered weapon inside the device. Safety locking devices are to be stored out of plain view with limited/controlled access. An agency provided safety locking device must be securely affixed/locked to a secondary immobile object, whenever one is readily available.

- (5) Temporary quarters, hotels, vacation residences, etc., are considered the agent's residence. Therefore, an agent's IRS-issued and/or authorized personally-owned weapon must be secured with a safety locking device. If a safety locking device is unavailable, the use of an agency issued safety trigger locking device is required and the firearm will not be stored in plain view.
- (6) In unusual circumstances and only when absolutely necessary, IRS-issued and/or authorized personally-owned firearms and ammunition may be stored for short periods of time in a locked trunk of a vehicle. In vehicles with no trunk, firearms and ammunition must be stored in a safety locking device. Under no circumstances should an IRS-issued and/or authorized personally-owned firearm be left in a vehicle overnight. When it is necessary to temporarily store firearms or ammunition in a locked vehicle, it will be stored in a safety locking device. The safety locking device will be secured in the trunk. When a trunk is not available the safety locking device will be stored out of plain view.
- (7) It is preferable to store surplus ammunition separately from firearms. Ammunition will be stored in a safety locking device or a security room.
- (8) The likelihood of an accidental discharge is increased when a semiautomatic weapon is loaded or unloaded due to the necessity to "work the slide" when chambering or ejecting a round.

9.11.3.8.2
(05-02-2018)
**Security of Computers
and Other Devices
Capable of Storing
Electronic Data**

- (1) Due to the sensitivity of information stored on computers, PDAs, and other electronic devices that are capable of storing electronic data, special precautions must be taken to prevent theft, loss, or misuse. These precautions are intended to protect SBU material and PII that may be stored on these devices. For suspected computer security violations see IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.
- (2) All files stored on computers, PDAs, or other electronic devices will be encrypted.
- (3) Computers, PDAs and other devices that are capable of storing electronic data will not be left unattended unless in a locked, password-protected mode.
- (4) Computers, PDAs, and other devices that are capable of storing electronic data will not be left unattended in any building or office that lacks appropriate security (i.e., limited/controlled access).
- (5) Computers, PDAs, and other devices that are capable of storing electronic data may never be placed in checked baggage.
- (6) Computers, PDAs, and other devices that are capable of storing electronic data will not be left unattended in the passenger compartment of a vehicle,

stored for a prolonged period of time in the trunk of a vehicle or left overnight in a vehicle; regardless of whether the vehicle is parked at the drivers residence or in a garage.

9.11.3.9
(03-13-2023)
**Surveying and
Disposing of Equipment**

- (1) Disposal of investigative equipment and investigative accessories and supplies may be made by HQ, area and field offices after the equipment has been offered to other offices for 30 days. No additional approval is required after the 30-day period has expired. The exceptions to this rule are Director, SIT or his/her designee must approve the disposal of all tech agent equipment, undercover, surveillance, and special purpose vehicles. The Director, AKM must approve the disposal of all radio equipment. It is not necessary to advertise broken or obsolete items.

9.11.3.9.1
(03-13-2023)
**Lost, Stolen, Damaged,
or Destroyed Property**

- (1) The SAC or his/her designee will contact TIGTA whenever a firearm, badge or credential is reported lost or stolen, when a vehicle accident results in injuries to third parties or there is any allegation of misconduct.
- (2) Each office will appoint a Survey Officer. The Survey Officer must be a supervisor or management official. Anytime equipment is lost, stolen, damaged or destroyed, a memorandum must be sent to the SAC or Director, Field Operations, through the Survey Officer. The individual to whom the equipment was assigned will prepare the memorandum. The memorandum will be completed with such detail that any outside reviewer will know from the narrative the full circumstances of the loss. A complete description of the property along with cost and depreciated value will be determined. The Survey Officer will review the memorandum to determine if the loss or damage was due to negligence and make a recommendation to the SAC or Director, Field Operations, as to the employee's financial liability.
- (3) Criminal Investigation Management Information System property that is lost, stolen, damaged, or destroyed will be reported on Form 1933, Report of Survey. Form 1933 will be completed with such detail that any outside reviewer will know from the narrative, contained or attached to the form, the full circumstances of the loss. A complete description of the property along with cost and depreciated value will be determined.
- (4) If a government owned or leased vehicle has been lost, stolen, or damaged in excess of \$1,500, a Form 1933 must be on file. All accidents, regardless of damage cost, must be reported on Standard Form 91, Motor Vehicle Accident Report, and a police report should be on file.
- (5) Checklist property lost, stolen, damaged, or destroyed will only be reported on Form 1933 when the SAC or Director, Field Operations, has determined that negligence was involved.
- (6) Form 1933 will address a recommendation for financial liability. If the recommendation includes the replacement of the property by the employee, the depreciated value of the equipment will be used to determine the cost to the employee. The Director, Field Operations; HQ Directors; or Deputy Chief, CI will make the final determination regarding financial liability.
- (7) In all cases after final approval, Form 1933 shall be forwarded to the CIMIS Coordinator for disposal of those items in CIMIS.

- (8) All approved 1933 forms will be forwarded to AKM through the Director, Field Operations office upon request.
- (9) The Deputy Chief, CI, is the HQ approving authority for Forms 1933 for losses involving investigative equipment (including surveillance vehicles) under the control of HQ-CI personnel. The Chief, CI, has designated that AKM has the responsibility for maintaining records showing the disposition of the investigative equipment and AKM will be the Survey Officer.

9.11.3.9.2
(03-13-2023)

Excess Property

- (1) Area and field offices will report excess investigative equipment to the ERC and forward to the FMSS Office for disposition.
- (2) All owned fleet vehicles will be disposed through GTB, or other authorized disposing agencies as directed by HQ. All leased fleet vehicles will be disposed through GSA as directed by GSA.
- (3) The CI Property Officer will prepare the SF-120, Report of Excess Property, and provide to FMSS Office.
- (4) The Facilities Management custody and property officer will provide CI's property office with a copy of the signed SF-120.
- (5) When property leaves CI's custody, the CIMIS Coordinator will enter that disposition in CIMIS. The appropriate disposition code will be entered in CIMIS to accurately record the reason for disposal of the item.
- (6) All owned fleet vehicles will be disposed of in CIMIS using the "Exchange/Sale" disposal code. All leased fleet vehicles will be disposed of in CIMIS using the "Excess/Non-renew of Lease" disposal code. There is no requirement to advertise the availability of these vehicles to other field offices.
- (7) For information concerning the disposal of forfeited property, see IRM 9.7.8, Disposition of Seized and Forfeited Property.

9.11.3.9.3
(03-17-2011)

Disposal of Firearms

- (1) The following briefly describes the options forbidden and permitted for firearm disposal:
 - a. Firearms may not be used as exchange or sale property.
 - b. Firearms may be reported as excess provided such firearms are in excellent condition and known to be used for security or law enforcement or are sufficiently unique to be of interest to a Federal museum.
 - c. Firearms not reportable under provisions cited in paragraph (1) b) above should be sold as scrap after total destruction by crushing, cutting, breaking, or deforming in a manner to assure the firearms are completely inoperative and to preclude their being made operative.
- (2) For information concerning the disposal of seized or forfeited firearms, see IRM 9.7.8, Disposition of Seized and Forfeited Property.

9.11.3.9.4
(03-13-2023)

Incorrectly Inventoried

- (1) The primary purpose of this disposal code is to remove items from CIMIS that do not meet the current guidelines, and to remove duplicate entries from CIMIS. The AKM Survey Officer must approve in writing the use of "Incorrectly Inventoried" disposal code, prior to the CIMIS Coordinator removing an item from CIMIS. The "Notes" screen on CIMIS will be updated with the circumstances documenting the disposal.

9.11.3.9.5
(03-17-2011)
Traded In

- (1) On occasion, equipment will be traded into a vendor (e.g., warranty replacements, upgrades). The original CIMIS entry shall be disposed in CIMIS and not updated to reflect the new make/model/serial number. The CIMIS Coordinator shall use the "Traded In" disposal code, after obtaining a receipt from the vendor that the old equipment was replaced by new equipment. This receipt shall be used for documentation before disposing and maintained in the disposal file.

9.11.3.10
(07-29-2002)
Information Unique to Specific Types of Equipment and Its Use

- (1) The preceding subsections discuss investigative equipment generally. This subsection identifies and discusses specific equipment that has unique issues.

9.11.3.10.1
(05-02-2018)
Use of Ballistic Vests During Enforcement Operations

- (1) All GS-1811's and supervisors taking an active, participating role while conducting the following enforcement operations, should wear a ballistic vest (body armor):
 - a. Search warrants
 - b. Arrest warrants
 - c. Cover teams for undercover meetings
 - d. Any and/or all other enforcement operations or actions where there is a likelihood of armed confrontation
- (2) Exceptions may be made to the guidelines established by Directive No. 8, Use of Ballistic Vests During Enforcement Operations (see IRM 9.1.4, Criminal Investigation Directives) on a case-by-case basis. The final judgement on whether a ballistic vest must be worn, or whether an exception will be granted, rests with the supervisor of the enforcement operation or the warrant (raid) team leader when a supervisor is not present.
- (3) Undercover agents will make their own decision on the use of body armor, with the concurrence of the SIT Undercover Manager and field office management. These issues should be discussed in detail by the UCA, and the supervisor in advance of the operation in order to anticipate what action will be safest for the UCA.
- (4) The facts relating to the use of ballistic vests will be addressed in all reviews where a firearm is discharged during an enforcement operation.

9.11.3.10.2
(03-13-2023)
Radio Communications Equipment

- (1) The Director, AKM, or his/her designee, will acquire and distribute all radio communications equipment. Field offices may not purchase radio communications equipment, antennas, or supplies and may not modify any radio communications equipment without prior approval of AKM, or his/her designee.
- (2) No antenna site, radio base station, or repeater installation or relocation is to be made without the approval of AKM, or his/her designee. No site lease arrangements or cancellations may be made without such approval.
- (3) The following information should be included in the request for approval:
 - a. Exact address of radio equipment
 - b. Type of site (tower, building, height)
 - c. Geographical coordinates
 - d. Elevation above sea level

- e. Antenna elevation above ground level
 - f. Names of other equipment users at the same site (and frequencies, if possible)
 - g. Name of property owner
 - h. Site rental cost
 - i. Availability of power and telephone lines
 - j. Availability of installation and servicing
 - k. Housing or protection of equipment
 - l. Name and address of installing radio shop
- (4) Installation, repair and maintenance of radio communications equipment and antennas will be performed under the IRS national radio maintenance agreement.

9.11.3.10.3
(09-20-1998)
**Government-Owned and
Operated Vehicles**

- (1) Government vehicles consist of makes, models, and types (such as an automobile, surveillance van, and aircraft). The vehicles can also be used for several different purposes. The following subsections describe some of the issues involved with government-used vehicles.

9.11.3.10.3.1
(05-02-2018)
**Government-Operated
Automobiles**

- (1) Directive No. 3, Use of Government Owned Vehicles (see IRM 9.1.4, Criminal Investigation Directives) specifies that CI field special agents and their immediate supervisors will have government vehicles available to them 24 hours a day. Special agents and supervisors in CI with protection or field investigative responsibilities may drive between their residences and various locations for official purposes, when authorized by the Secretary of the Treasury, under the criminal law enforcement duties exception of 31 USC §1344(a)(2)(B). See IRM 9.1.4 for specifics concerning driving to a fitness facility, as well as the use of vehicles by other GS-1811s assigned to "non-field" positions and non-GS-1811 CI employees.
- (2) Although local authorities and courts generally recognize the necessity for law enforcement officers to ignore local traffic laws under certain circumstances, it is the procedure of the IRS that, except for compelling circumstances, special agents will obey traffic laws and regulations.
- (3) Pursuit driving is the deliberate violation of speed limits and traffic rules while pursuing individuals fleeing in a vehicle. Pursuit driving, exceeding the posted speed limit, any violation of state and local traffic laws, and even the use of vehicle emergency warning devices (lights and sirens) places the general public and the special agents involved at great risk of death or serious bodily injury and can result in damage to government or private property. Pursuit driving is prohibited unless the special agent reasonably believes discontinuance of the pursuit would result in the loss of life or serious bodily injury to the special agent or to another person. Although the special agent engaged in pursuit driving may be exempt from traffic regulations, the driver is not relieved of the duty to drive with due regard for the safety of all individuals and is not relieved from the consequences of reckless disregard for the safety of others. Authorized vehicle emergency warning devices should always be used during pursuit driving.
- (4) No person will be transported in a government-owned or government-leased vehicle unless that person's presence is deemed essential to the successful completion of an official mission. IRM 1.14.7, Motor Vehicle Management, relates to authorized use of government vehicles. Title 31 USC §638(c) states

in part: "Any officer or employee of the government who willfully uses or authorizes the use of any government-owned passenger motor vehicle or aircraft or of any passenger motor vehicle or any aircraft leased by the government for other than official purposes or otherwise violates the provision of this paragraph shall be suspended from duty by the head of the department concerned without compensation, for not less than one month, and shall be suspended for a longer period or summarily removed from office if circumstances warrant."

- (5) Authorized passengers may include Federal or non-Federal law enforcement officers, informants, and other IRS employees on official business.
- (6) The Federal Tort Claims Act provides in part that individuals may sue the government for damages due to personal injury or death caused by the negligence or wrongful act of omission of a government employee acting within the scope of that employee's employment. Dangers arising from this potential liability to the government, and the possible theft or loss of official papers, or other compromise of the success of a particular mission, can be lessened by allowing only authorized persons to ride in government-owned or government-leased vehicles.
- (7) Provisions of this section will be discussed with agents annually. This discussion and the names of the agents attending will be documented.

9.11.3.10.3.2
(05-02-2018)
**Undercover Vehicle -
Procedures for
Purchasing and
Maintaining an
Undercover Vehicle**

- (1) The following are procedures outlining the steps and documentation that are needed for purchasing and placing the vehicle in the UC fleet. Each field office identified to purchase an UC vehicle will be notified by SIT and will be given instructions and a copy of the Form 8561, Request for Recoverable - Confidential - Incidental - Seizure Funds, signed by the Chief, CI. The field office will then submit a Form 8561 requesting the specified amount in confidential funds to make the respective purchase for their field office. The Form 8561 from the field office should be submitted to their respective Director, Field Operations, through their area UPM for forwarding to the Director, SIT. After approval by the Director, Field Operations, the Form 8561 will be returned to the field office. The imprest fund cashier will need to be advised so she/he can enter the appropriate information into the database and give the field office an authorization number. The UCA can then submit Form 8562 to request an advance for the amount of the vehicle to be purchased. Once the vehicle has been purchased the UCA will do the following:
 - a. Submit a copy of the purchase agreement to the SIT program analyst along with a Custody Receipt for Government Property (Form 1930-C) for the new vehicle purchased.
 - b. The UCA should maintain the original title for backstopping purposes, specifically dealing with the local bureaus for licensing and registration. The UCA must send a copy of the title to the SIT-HQ-CIMIS-Coordinator.
 - c. Monthly, the 5th workday of each month, the UCA or CA will submit the following to their area SIT program analyst:
 - Mileage of the vehicle for that month.
 - All expenses relating to the purchase of gasoline (gallons of gas and cost of gas for that month) .
 - DO NOT SEND storage expenses or repair cost. These costs are expensed through the UCAs imprest fund authorization.
 - UCA can send the information from his diary entry for the undercover vehicle.

Note: If the UC vehicle is transferred to another UCA, please notify your Area SIT program analyst immediately. The program analyst will notify the HQ-SIT-CIMIS Coordinator who will follow the procedures in place for transferring UC vehicles from one field office to another.

9.11.3.10.3.3
(05-02-2018)

**Undercover Vehicles -
Procedures for
Transferring Undercover
Vehicles from One Field
Office to Another**

- (1) The following are procedures outlining the steps and documentation that should be used to transfer all UC vehicles from one field office to another. This procedure should be followed in order to establish tracking of all UC vehicles.
 - a. Undercover Program Manager for “losing” field office should initiate e-mail to UPM for “gaining” field office approving the transfer of the undercover vehicle, with a cc to Director, SIT and HQ-SIT-CIMIS-Coordinator and area SIT program analyst.
 - b. Area program analyst for the “gaining” field office should follow-up on vehicle. When the vehicle is received, SIT area program analyst should e-mail HQ-SIT-CIMIS-Coordinator and request transfer of vehicle from “losing” field office to “gaining” field office on CIMIS. If there are documents pertaining to the vehicle, they should be forwarded to the “gaining” area SIT program analyst.
 - c. After the vehicle is transferred on CIMIS, SIT-HQ-CIMIS-Coordinator will send both the “losing ” and “gaining” SIT program analyst an updated CIMIS Report EQR01 indicating the revision.
- (2) Additional information: A vehicle purchased as “BIG TICKET” should have a formal request approved by the Director, SIT, to put the vehicle in the undercover fleet.

9.11.3.10.3.4
(09-26-2018)

**Procedure for Excessing
Undercover Vehicles**

- (1) The following are procedures outlining the steps and documentation that should be used to excess all undercover vehicles that are identified to be excessed. This procedure should be followed in order to establish tracking of all undercover vehicles for present and future use:
 - a. Undercover Agent initiates an e-mail to Director, SIT, with a Cc to the area UPM to request and approve excessing/surveying undercover vehicles.
 - b. Upon approval from Director, SIT, and ensuring that the vehicle cannot be utilized in another area, the area UPM should forward an e-mail to their area SIT-Program Analyst and Cc the HQ-SIT-CIMIS Coordinator, as notification of excessing/surveying.
 - c. The area SIT-Program Analyst will contact GSA to begin the excess procedures.
 - d. When the vehicle is picked up, the field office contact will forward an e-mail to the area SIT-Program Analyst.
 - e. When the vehicle is sold and the area SIT-Program Analyst is provided the paperwork from GSA with the net proceeds, all documents pertaining to the excess/survey will be emailed to the HQ-SIT-CIMIS Coordinator for final disposal of the vehicle.

9.11.3.10.3.5
(05-02-2018)

**Accident Reports -
Covert Vehicles**

- (1) If an agent in a covert role has a motor vehicle accident:

- a. The UCA should stay in that role. The only exception where the UCA would disclose his/her true identity would be if his/her personal or public safety is at risk. Under no other circumstances will the agent identify himself as a federal agent. The UCA should not have any other identifying information in his/her possession or in the immediate area/passenger compartment within the vehicle. As a last resort, and if critically necessary, the UCA can keep other identity documents within a locked container in the trunk of a covert vehicle.
- b. Management will make the decision, with the approval of the Director, SIT, whether it is necessary to reveal the true identity of the agent at a later time, depending on the specific facts and circumstances of each incident.
- c. The forms required for a motor vehicle accident will not be kept in any covert vehicle, nor will these forms be sent to anyone outside of CI. Below is the routing of any covert vehicle accident package:
SSA
SAC
UPM
Director, Field Operations
Director, SIT
- d. For storefront employees, below is the routing of covert vehicle accident packages:
SSA
Director, SIT
Director, Operations Policy & Support
- e. The manager/SAC will determine if there was negligence on the part of the employee. This recommendation is forwarded to the Director, SIT (through the UPM and Director, Field Operations) who will assess the extent of any potential covert entity compromise with the release of covert identities to parties outside of CI (including TIGTA). Upon concurrence of the Director, SIT, the field office will notify TIGTA as appropriate.
- f. The Director, SIT, will notify GLS only if there were injuries involved in the motor vehicle accident, a suit has been filed or a claim made against the covert entity(s) or insurance provider.

9.11.3.10.3.5.1
(05-02-2018)

**Employee
Responsibilities when
Involved in Motor
Vehicle Accident with a
Covert Vehicle**

- (1) The SAC's office should be notified immediately when an accident occurs. The SAC will notify the UPM, Director, Field Operations, and Director, SIT.
- (2) Standard Form 91, Motor Vehicle Accident Report (Catalog No. 31818M), must be completed (**required**) for all motor vehicle accidents and unoccupied vehicle incidents. Standard Form 91 must be completed by the operator, as soon as possible after the accident and sent to his/her supervisor within 24 hours of an accident. This form, as well as the other forms required in this section, must be completed with the UCAs true identity. If there is a police report and/or traffic citation issued, that should also be included with the Standard Form 91, as soon as it becomes available.
- (3) Form 9154, Report of Accident, Incident or Injury is also required to be completed if you are **not** injured or filing for workers compensation. If you **are** injured and would like to file for workers compensation, see the ERC Web page, go to the Pay, Leave, & Benefits tab then click on the Workers Compensation link.
- (4) Copies of Standard Forms 91 and Form 5646, Claim for Damage, Injury or Death, must not be kept in any covert vehicle. Form 5646 is for use by the

non-government vehicle operator to file for damage/injury/death. This form should not be provided without Director, SITs approval, as it would compromise covert identities.

- (5) When it is determined that the accident does not involve another vehicle, (i.e., broken windshield, etc.) Standard Form 91 will be completed and forwarded through the manager to the SAC through channels to the Director, SIT.
- (6) If the repair estimate is in excess of \$1,500, a Form 1933, Report of Survey, must be completed and forwarded through channels to the Director, SIT.
- (7) Employee should secure a police report of the accident, when available. The agent should not identify himself/herself as a Federal agent. The agent must stay in role.

9.11.3.10.3.6
(05-02-2018)

**Responsibilities of
Supervisor of Employee**

- (1) Upon receipt of report of accident, the supervisor must determine type of investigation called for and whether any other action is necessary. Accident investigations may be held on a formal or informal basis. Formal investigations are conducted in these specific cases:
 - a. When private property is damaged, lost or destroyed under circumstances which indicate a possible claim against the department in excess of \$1,500.
 - b. When a person not employed by the government is injured or dies as the result of an accident or illness occurring on official business.
 - c. When government property is damaged, lost or destroyed and circumstances indicate a claim in excess of \$1,500 in favor of the government.
 - d. When employee suffers a serious work-connected injury, illness or dies.
 - e. When specifically directed by an official in authority, the supervisor must see that the following forms are also completed regardless of whether a formal or informal investigation is needed.
 - f. In case of injury to employee, complete Form 9154, Report of Accident, Incident or Injury (Supervisor Report). Form 9154 must be forwarded through channels to the Director, SIT within 48 hours following the accident. Supervisor should ensure that the employee is aware that the WCC requires the submission of CA forms for purposes of employee compensation. The employee can call WCC at 800-234-8323 for the required paperwork or visit the Worker' Compensation (SHIMs) web page and click on the Claimant and Supervisor Menu.

9.11.3.10.3.6.1
(01-29-2014)

**Formal Investigations -
Additional
Responsibilities of
Supervisor**

- (1) In addition to ensuring the completion of the above reports (Standard Form 91, Form 9154), the supervisor must also notify the SAC who will notify the Director, SIT, through established management channels:
 - a. The Director, SIT, will determine if TIGTA should be notified. The field office is responsible (TIGTA hotline # 1-800-366-4484) to report the accident/incident and the circumstances and request an investigation be started immediately (after concurrence is granted, as outlined in 9.11.3.10.3.5(d)). Follow up with a brief memorandum outlining the facts of the accident should be copied to the Director, SIT, when forwarding to TIGTA.

9.11.3.10.3.6.2
(03-17-2011)

Preparation and Distribution of Reports for the Employee

- (1) The accident reports are due to the SSA within 24 hours of the accident.
- (2) Complete Standard Form 91, Motor Vehicle Accident Report (see Document Manager).
- (3) Complete Form CA-1, Federal Employee's Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation. Form CA-1 is for Workman's Compensation, you may not feel the injury now, but to cover yourself in the future, it would be wise to complete the CA-1 or call Workman's Compensation who handles CI at 800-234-8323. The CA-1 must be completed on-line. Visit the Workers' Compensation (SHIMs) web site and click on Claimant and Supervisor Menu.
- (4) Forms 9154, 5616, and 12943 are not always required. See subsection 9.11.3.10.3.5.1 for the criteria. If required, these forms should be part of this package.

9.11.3.10.3.6.3
(03-17-2011)

Preparation and Distribution of Reports for the Supervisor

- (1) The SSA will review and sign Standard Form 91 (Item 82B) then forward original to the SAC. The SAC will sign as the Accident Reviewing Official (Item 88). The SAC will forward the form to the Director, SIT, through normal management channels. A copy of the form will be placed in the group records with a copy to the area program analyst. The management assistant will make copies for the:
 - a. Field office files;
 - b. Supervisor for employee's EPF; and
 - c. Vehicle file.

Note: DO NOT SEND THESE FORMS OUTSIDE OF CI .

- (2) Complete Form CA-1 on-line. Visit the Worker' Compensation (SHIMs) web site, click on the Claimant and Supervisor Menu.
- (3) In the event the address is needed, the following is the mailing address for the US Department of Labor: US Department of Labor, Workman's Compensation, 11 S. 12th Street, Room 110 Richmond, VA 23219. Once the claim is submitted, copies should be forwarded to:
 - a. The employee
 - b. The EPF file
 - c. The SAC's office
 - d. Director, SIT

9.11.3.10.3.7
(01-29-2014)

Luxury Vehicles

- (1) Luxury class vehicles, including American and foreign sports cars, may be included in area or field office fleets. These vehicles will be assigned on an as-needed basis. Special agents authorized to operate these vehicles will be instructed on permissible use during their undercover training (see Policy Statement P-1-111).
- (2) Luxury vehicles are primarily for penetration type undercover operations. When determining whether a luxury vehicle is to be added to the fleet, the Director, Field Operations, must consider whether:
 - a. The vehicle is required for surveillance or undercover law enforcement activity

- b. Sufficient number of operations are anticipated to justify the maintenance of luxury vehicles in the field office or area
 - c. The estimated cost of maintaining the vehicle is favorable when compared with the cost of renting an appropriate vehicle
 - d. It is not likely that the vehicle would become known to the criminal element and thus lose its investigative-related value
- (3) Luxury vehicles will be stored when not used for specific surveillance or undercover activities.
- (4) For each luxury class vehicle to be included in the field office fleet, the SAC, or his/her designee, will submit through channels to the Director, Field Operations, a memorandum setting forth the criteria in paragraph (2)(a) through (d) above.
- (5) For the purposes of this section, the following vehicles are always considered luxury class vehicles:
 - a. Porsche (all models and years)
 - b. BMW (all models and years)
 - c. Infiniti (all models and years)
 - d. Lexus (all models and years)
 - e. Mercedes Benz (all models and years)
 - f. Corvette (all models and years)
 - g. Jaguar (all models and years)
 - h. Ferrari (all models and years)
 - i. Lamborghini (all models and years)
 - j. Bentley (all models and years)
 - k. Rolls Royce (all models and years)
 - l. Limousines (all makes, models and years)
- (6) The list in paragraph (5) above is not intended as an all-inclusive listing of luxury vehicles, since there are many instances where a particular vehicle, not listed above (i.e., Cadillac or Lincoln automobiles), may be perceived by the public as a luxury-class vehicle. If a particular make and model of vehicle does not blend with the economic environment or composition of the community or immediate surroundings, the Director, Field Operations, as the authorizing official, may determine that it is a luxury-class vehicle to be operated and accounted for under the provisions of this section.
- (7) The SAC will ensure that the use of a luxury vehicle is consistent with the purpose for which it was brought into the fleet. Luxury vehicles will not be used for day-to-day investigative contact.
- (8) Luxury vehicles included for surveillance purposes should be equipped temporarily with radio communications.
- (9) Luxury vehicles should be disposed of through the GSA exchange or sale program. This method of disposal is preferred to any sale or trade which must meet the requirements of 41 C.F.R. (para) 101–46.202(b), 41 C.F.R. (para) 101–26.501–1, and the Federal Property Management Regulations (FPMR) 101–43.302(a).

9.11.3.10.3.8

(05-02-2018)

**Surveillance Vans,
Surveillance
Automobiles,
Undercover Vehicles
and Other
Equipment/Services**

- (1) The Director, SIT, will be responsible for the acquisition, assignment, and customizing of all specially equipped surveillance vehicles used by CI. All requests for this type vehicle or modifications to existing vehicles will be forwarded by the SAC, through normal channels, to SIT.
- (2) All surveillance vehicles (automobiles, as well as vans) will be registered and licensed in the state where they are primarily used and stored. Fictitious registrations will be secured by the SAC, through the state's Department of Motor Vehicles.
- (3) Generally, the names of real companies will not be used in the registration or body markings on surveillance vehicles. In those rare instances where it is necessary to use a real company name on the body markings, the SAC, will secure the approval of the Director, Field Operations and company management prior to using the company name.
- (4) All surveillance vehicles will be stored and parked in an area which will ensure their confidentiality. Vehicles will normally be stored or parked at appropriate commercial parking or storage facilities (i.e., recreational vehicles may be stored in a recreational vehicle storage area). Similarly, vehicle maintenance will be performed without jeopardizing the vehicle's confidentiality and will normally be done locally.
- (5) The Director, SIT is responsible for annual sensitive reviews of imprest funds, and therefore will review and evaluate the covert maintenance, storage and handling of all surveillance vehicles during these reviews.
- (6) Any waiver for storage of surveillance platforms other than in off-site, covert locations will be forwarded to the Director, SIT, for approval.
- (7) There will be a National imprest fund authorization for the storage of the surveillance van, UC vehicles, and all covert technical equipment and services; phones, monitoring equipment, maintenance, gas, and any other items or services relating to the operation and maintenance of these vehicles and equipment.
- (8) The National authorization will be opened indefinitely. The SFCA will submit Form 8561, Request for Recoverable/Confidential/Incidental/Seizure Funds annually and/or when additional funds are needed. The Form 8561 will be prepared and signed by the following management officials:
 - a. Storefront SSA
 - b. Director, Special Investigative Techniques
 - c. Director, Operations – Approval up to \$20,000
 - d. Chief, CI approval over \$20,000
- (9) Some exceptions may exist when the expenses are charged to other authorizations:
 - a. If an UCA is assigned the UC vehicle, then all expenses should be covered by that agent's cover authorization.
 - b. If an UCA is working on an approved UC operation, then all expenses should come out of the UC operation in the field office in which the UCA is working.
 - c. If a tech agent is purchasing tech related items (recording media, batteries, or other miscellaneous items), then all expenses should be covered by that undercover operation.

- (10) Due to the fact that UC vehicles and vans in each field office need storage facilities, electricity, rental insurance, covert phones for surveillance vans, covert cell phones for monitoring equipment, tracking devices, covert pagers, maintenance and gasoline for these vehicles, and other miscellaneous expenses, each field office will do the following:
- a. Each field office will assign a tech agent to have overall responsibility of the surveillance van. This tech agent should have a fictitious SSN, driver's license, credit card(s) and fleet card.
 - b. This person will be responsible for the storage and maintenance of the surveillance van and UC vehicles not specifically assigned to an undercover agent for the field office, or those required to be stored on a regular basis (covert taxis, limousines, etc.).
 - c. Gasoline for these vehicles should be expensed via the fleet card or cash in order not to compromise the covert vehicles. Maintenance must be scheduled and paid for by a properly back stopped agent via a covert credit card only.
 - d. This imprest fund authorization will not be authorized for the purchase of equipment or assets requiring input into CIMIS or local inventory, unless considered repair or replacement of existing equipment. Coordination and approval to repair or replace technical equipment is required from the Director, SIT. Examples of expendable items that can be purchased are batteries, gas, maintenance, etc.
 - e. The purchase of UC technical equipment should be requested through the Director, SIT, through an UC operation, or through a detailed imprest fund request when appropriate.

9.11.3.10.3.9
(05-02-2018)
Aircraft

- (1) Aircraft may be used in investigative situations such as:
- a. Surveillance
 - b. Electronic tracking
 - c. Communications relay
 - d. Aerial photography
 - e. Undercover support
 - f. Expeditious transport of agents or equipment in emergency situations
- (2) Federal, state, and local government aircraft should be used where available. When these alternatives are not available, aircraft will be rented or leased from a local aviation service. When a decision is made to rent or lease an aircraft, the following procedures should be used:
- a. A requisition will be prepared and forwarded to the appropriate payment office
 - b. An Imprest Fund will be established in support of the operation
- (3) To pilot an aircraft, special agents must meet the following minimum standards:
- a. 500 hours flight time
 - b. 100 hours cross-country flight time
 - c. 100 hours of actual or simulated instrument flight time
 - d. Federal Aviation Administration Commercial Pilot Certificate (appropriate category)
 - e. Current FAA instrument ratings
 - f. Current FAA Second-Class Medical Certificate

- (4) The minimum crew for aircraft surveillance will be a pilot and an observer. Except for the pilot, only special agents or other Federal, state, or local law enforcement agents or officers will conduct surveillance.
- (5) All aircraft will be operated under FAA certification and Federal Aviation Regulations. Aircraft will be flown in accordance with the applicable flight manuals and performance limitations. Any deviation shall be approved in advance by the local FAA. Aircraft accidents or incidents shall be reported to the NTSB in accordance with NTSB Regulations.

9.11.3.10.4
(03-13-2023)

Firearms

- (1) While on official business, special agents will not carry weapons or use ammunition other than that furnished or approved for use by the IRS.
- (2) The Glock 9mm caliber semiautomatic pistol, Models 5MOS, 19MOS and 26 are the standard issued pistols for CI. Special agents will be issued one of these pistols on a permanent basis and will retain their assigned pistol during their entire career unless the weapon is recalled for repair or replacement. In addition, the Smith and Wesson AR-15 carbine and the Beretta 1301 shotgun are the standard-issue long-guns to trained members of the IRS-CI long-gun cadre. Members of the long-gun will be issued one or both of these firearm long-guns on a permanent basis depending on the weapon availability.
- (3) In addition to the IRS-issued handgun, Special Agents may be authorized to carry one personally-owned handgun. Prior to carrying a personally-owned handgun, SA's must obtain written approval from their SAC through their ASAC. The approved request will be submitted to the respective Use of Force Coordinator. Only one POW/BUG may be authorized per agent. The list of approved POW/BUG is outlined as follows:
 - Glock 26 9mm
 - Glock 43 9mm
 - Glock 43X & 43X MOS 9mm
 - Glock 48 & 48 MOS 9mm

Once authorized by the SAC/ASAC, specials agents may carry the personally-owned weapon under the following circumstances:

- **Core Duty Hours (no pre-planned enforcement operations)** – SAs may carry the POW/BUG as the sole weapon in lieu of the IRS-CI issued duty weapon during core duty hours, provided there is not a pre-planned enforcement operation. Additionally, SAs may carry the POW/BUG in addition to the IRS-CI issued pistol during core duty hours.
 - **Core Duty Hours (pre-planned enforcement operation)** - While an approved personally-owned handgun generally will not be carried in lieu of the IRS-CI-issued weapon on any pre-planned enforcement activities, it is allowed to be carried in addition to the issued weapon in a back-up capacity on pre-planned enforcement operations. ***See IRM 9.11.3.10.4(4) for undercover operation exception***
 - **Outside Core Duty Hours** - SAs may carry an approved POW/BUG as the SAs primary handgun outside of the SA's core duty hours or as a secondary (i.e., "back-up") handgun in addition to the IRS-CI issued handgun outside of core duty hours.
- (4) The SAC may authorize the use of any IRS-owned handgun for undercover operations. Undercover agents authorized to carry a weapon other than the IRS-issued Glock 9mm caliber must qualify with their assigned weapon prior to

carrying that weapon and once every other fiscal quarter. While any Special Agents assigned to the cover team of an undercover operation are generally prohibited from solely carrying a POW as the primary handgun, the SAC may authorize members of the cover team to carry the POW as the primary handgun on an undercover operation if the need for extreme conceal ability enhances the safety of the undercover agent and/or the cover team (i.e. members of the cover team sitting in a public setting such as a restaurant in close proximity to the undercover agent).

- (5) Special agents are responsible for ensuring their assigned and POW weapons are kept clean and in serviceable operating condition at all times.
- (6) All IRS-owned and personally-owned firearms must be inspected prior to issuance, and annually thereafter, by a firearm instructor who has completed armorer training and is currently certified by the manufacturer or an IRS-authorized gunsmith to ensure each weapon is safe for use and in good operating condition.
- (7) Firearms requiring repair, adjustment or modification will be serviced by the manufacturer, an IRS-authorized gunsmith, or a firearms instructor who has completed armorer training and is currently certified by the manufacturer.
- (8) The changing of iron sights, optical sights, magazine releases, slide stops, and Glock-factory triggers on the IRS-issued or POW Glock weapon system is authorized when, in the opinion of a firearms instructor, such action will improve the shooter's accuracy or ability to manipulate the weapon. Iron sights, optical sights, magazine releases, slide-stops, and triggers may only be changed by the manufacturer, an IRS-authorized gunsmith, or a firearms instructor who has completed armorer training and is currently certified by the manufacturer. Any agent wishing to use an optical sight on his/her duty handgun must complete the CI Pistol Optics Transition Course prior to carrying the optic on duty. If an agent wishes to carry an optic on his/her POW, then the agent must have already completed the CI Pistol Transition Course and must already carry an optic on the CI-issued pistol.
- (9) Modifications (other than changing sights and triggers on the Glock or stocks on Beretta shotguns) will not be made to an IRS-issued weapon without prior approval of the UOF Senior Analyst, NCITA. Exceptions to this approval are:
 1. Changing stocks, pistol grips, and fore ends on the AR-15 rifle. Replacing standard wear items as part of annual armorer inspections such as buffer tube springs, gas rings, bolts, barrels, etc. with factory spec parts.
 2. Changing stocks, barrels and fore ends on the Beretta shotgun. Replacing standard wear items as part of annual armorer inspections such as ejectors, extractors, etc. with factory spec parts.
 3. Changing sights, magazine releases, slide-stops and triggers on the Glock pistols and replacing standard wear items as part of annual armorer inspections such as recoil springs, trigger springs, extractors, etc. with factory spec parts.
 4. Using grip sleeves or grip tape (i.e. Hogue Hand-All or Talon-type Grips) on Glock pistols.
 5. Adding a Streamlight or Surefire weapon light to a personally-owned weapon.

Note: 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 9.2.1, Training).

- (10) All requests to purchase or acquire a firearm should be directed to the Director, NCITA for approval.
- (11) Each SAC, or his/her designee, will make provisions for the destruction of those weapons determined to be uneconomical to repair in accordance with IRM 10.2.1, Physical Security Program. See subsection 9.11.3.9.3 regarding the disposal of firearms. Each SAC, or his/her designee, will make provisions for the destruction of those weapons determined to be uneconomical to repair in accordance with IRM 10.2.1, Physical Security Program.

9.11.3.10.4.1
(03-13-2023)
Holsters

- (1) Holsters of any standard type, unless specifically prohibited, will be furnished by the field office on the basis of one holster per IRS-issued weapon. Regardless of whether the pistol is IRS-issued or authorized as personally-owned, holsters must have a special safety strap or be capable of retaining the weapon when weapon and holster are held upside down, allow one-handed drawing and reholstering, have a covered trigger guard, and with respect to semiautomatic pistols, allow the agent to remove the magazine while the weapon is holstered.
- (2) The use of any Level II retention, auto lock holster, that requires trigger or middle finger manipulation to release the firearm from the holster, (i.e. Blackhawk Serpa style holster) is prohibited. This prohibition includes all official on duty use and off duty use, if carrying an IRS-CI issued or authorized personally-owned handgun, as authorized in IRM 9.1.4 (subsection 9.1.4.5, Directive No. 4 – Firearms).
- (3) Alternative holsters are authorized for duty carry for IRS-CI issued and personally-owned weapons. Alternative holsters must meet the requirements of subsection 9.11.3.10.4.1(1) and may include: ankle holsters, shoulder holsters, inside waist band holsters, fanny packs and purses (with enclosed holster).
- (4) Off-body holsters including, but not limited to purses, messenger bags, and tactical pouches/packs that are worn cross body over the shoulder and have an integrated holster meeting the requirements of subsection 9.11.3.10.4.1(1) are also authorized as alternative holsters when such a holster provides a tactical or operational advantage.
- (5) Alternative holsters are not authorized for use in planned enforcement operations such as arrests, search or seizure warrants, or during protection assignments unless otherwise authorized by the SAC. Standard issue holsters or tactical gear are required for use in planned enforcement operations.
- (6) Special agents using either CI issued or personally owned alternative holsters must also demonstrate proficiency in drawing and reholstering their assigned weapon. Special agents will only qualify with their standard issue holster and the holster used for warrant service (tactical or other belt holster), but will demonstrate drawing and reholstering proficiency with their alternative holster to a CI firearms instructor on an annual basis.
- (7) Alternative holsters purchased by special agents must be inspected and approved by a CI firearms instructor prior to use to ensure compliance with subsection 9.11.3.10.4.1(1).

9.11.3.10.4.2
(03-13-2023)
Ammunition

- (1) Only IRS-issued ammunition will be used in IRS-owned or authorized personally-owned weapons: pistols, shotguns, and rifles. All IRS-issued ammunition will be new. Use of any reloaded ammunition is prohibited. IRS-issued ammunition will be purchased through the Criminal Investigation ammunition contract. Ammunition should be produced and distributed by United States companies.
- (2) The following ammunition listed on the Treasury ammunition schedule will be used by special agents while on official duty, including qualifications:

Firearm	Ammunition Type
Handgun	Speer LE Gold Dot Duty 9mm Luger (Official Duty Round)
	9mm Luger 124/8.04 TMJ RN (Training Round)
	9mm Luger 124/8.04 TMJ RN (Clean Fire)
	9mm Luger 100/ 6.48 RHT (Frangible)
Shotgun	Federal 12 Gauge 2 3/4" 9 Pellet 00 Buckshot Flight-Control LE 127-00 (Official Duty Round)
	Federal 12 Gauge 2 3/4" TruBall Rifled Slug LEB 127-RS (Official Duty Round)
	Federal 12 Gauge 2 3/4 " Game-Shok 1 3/4 oz. DE#7 1/2 Birdshot H 121-7.5 (Training Round)
Rifle	Speer LE Gold Dot .223 Rem. 64 or 62 Gr. Gold Dot Soft Point (Official Duty Round)
	FHN Caliber 5.7x28mm Hornady 40 Gr. V-Max Bullet 10700017 (Official Duty Round)
	Federal BallisticClean .223 Rem. 55 Gr. Reduced-Hazard Training Frangible (Training Round)
	Federal American Eagle .223 Rem. 62 Gr. Full Metal Jacket Boat-Tail (Training Round)
	Federal American Eagle 5.56x45mm 55 Gr. FMJ/BT 10 Rnd. StripperClip (Training Round)

- (3) Frangible ammunition is required when firing on metal targets. Metal targets should not be deformed, placed at right angles or engaged inside of 10 yards.

9.11.3.10.5
(05-02-2018)
**Enforcement Badges,
Pocket Commissions
and Credential Cases**

- (1) Criminal Investigation HQ-NCITA will issue and maintain administrative controls of the enforcement belt and wallet badges, pocket commissions, and credential cases for all CI personnel in the GS-1811 series, as well as Task Force Officer's pocket commissions.

9.11.3.10.5.1
(05-02-2018)

Issuance and Use of the Badge

- (1) Each special agent will be issued a special agent-CI enforcement and belt badge together with a pocket commission containing the special agent-CI insert. Only special agents (GS-1811) are authorized to be issued these items. Each special agent (GS-1811) will keep these items until leaving the IRS or changing job series. When the special agent leaves the IRS or changes job series, the badges and commission will be turned in to the SAC. Enforcement badge, belt badge and pocket commission will be returned to the Director, NCITAs designee.

Note: Criminal Investigation personnel in non GS-1811 grade series can be issued Non-Law Enforcement Pocket Commissions (see IRM 9.1.4, CI Directives and Functional Delegations of Authority (Delegation Order No. 17) and ID Media link on NCITA CI Connections Home page).

- (2) Badges may be used for official identification purposes only. If the agent is detailed to another agency, the badge may be used only to the extent the detail involves tax administration.
- (3) The Chief, CI; Director, Field Operations; or the SAC will provide a letter of notification to his/her employees who are detailed to other agencies. In Exhibit 9.11.3-8 is a representative example of such a letter. The letter should address issues of access to tax returns and return information. (Access to tax returns and return information is authorized for the official duties which require disclosure for tax administration purposes. Access for other matters is governed by the provisions of 26 USC §6103(i).) The letter should also address the use of IRS pocket commissions and enforcement badges. Employees who have a need to know of the detail will receive an information copy of the appointment letter. Additional guidelines and procedures regarding details are found in IRM Chapter 6.300, Employment.

9.11.3.10.5.2
(05-02-2018)

Retention of Enforcement Badge and Credentials

- (1) A CI special agent who qualifies may elect, with the approval of the SAC, to have his/her enforcement badge and pocket commission returned as follows:
 - a. The disabled enforcement badge embedded in lucite; or
 - b. The disabled enforcement badge and canceled pocket commission mounted in a shadow box
- (2) A qualifying special agent is a series GS-1811 who, on/after January 21, 1980, retires or dies while in good standing. (If the special agent dies while in IRS, the enforcement badge and credentials may be presented to the next of kin upon request).
- (3) The enforcement badge will be disabled by a complete horizontal cut just below the Treasury Department inscription, and the back clip will be removed for plaque mounting. The pocket commission will be canceled by being stamped "RETIRED" in accordance with IRM 10.2.1, Physical Security Program.
- (4) The SAC or Director, CI, will prepare a memorandum request to the Director, NCITA, when a retiring special agent elects to choose one of the options. This election must be made prior to the agent's retirement date. If the agent opts for the return of a disabled enforcement badge and pocket commission, they must be attached to the request. The field office is responsible for transferring the enforcement badge and pocket to the NCITA in CIMIS.

- (5) The NCITA is responsible for disabling the badge and canceling the pocket commission and embedding the badge or mounting both items in a shadow box.
- (6) If a retiring special agent chooses not to have his/her enforcement badge returned to him/her, the badge will be returned to the NCITA for disposal.
- (7) All enforcement belt and wallet badges and pocket commissions will be returned to the Director, NCITA. At no time should an inventory of enforcement belt and wallet badges be maintained by the field/area offices.

9.11.3.10.5.3

(05-02-2018)

Credential Cases

- (1) A standard credential case is provided for the use of each CI technical employee authorized to hold a pocket commission and a badge. The purpose of such a credential case is to hold the pocket commission and badge which provides positive identification of special agents as law enforcement officers in their dealings with taxpayers.
- (2) All special agents will carry their pocket commission inside the credential case with the badge attached to the credential case, except when it is necessary to display the badge on clothing during raids, arrests, and similar enforcement activities. Mounting the badge within the credential case does not preclude the requirement to display the badge when appropriate.

Exhibit 9.11.3-1 (05-02-2018)
GS-1811 Equipment Model

NOTE: The following items are not to be acquired by purchase, rental, transfer, or other means, from any source, except upon prior National CI Training Academy approval.

Depending on position requirements, each Special Agent (GS 1811) will be issued the following, which will be tracked, as required in the appropriate database.

Pocket Commission	Advice of Rights Card
Enforcement Badge	Binoculars
Belt Badge and Holder	Double Magazine Holder
Government Owned Vehicle (GOV)	Handcuffs and Holder
Two Way GOV Radio with Siren/PA System	Firearms Security Box for Home
Handheld Radio w/Surveillance Pack	Firearms Security Box for Office
Firearm w/ 3 Magazines	Holster for Weapon
Body Armor	Trigger Lock
Notebook Computer w/Software	
Cellular Phone	
OC Spray and Holder	
Gearbag	
Webgear	
Flexcuffs	
Maglight	
Sure Fire Flashlight	
Raid jackets	
Raid Cap	
Search Gloves	
Ear Protection	
Eye Protection	
Emergency Lights	
Road Flares	

Each employee will be issued the following, depending on position requirements:

Travel Card
 Fleet Card
 Purchase Card
 Phone Card

Exhibit 9.11.3-2 (05-02-2018)**Group Equipment Model**

- (1) **NOTE:** The following items are not to be acquired by purchase, rental, transfer, or other means, from any source, except upon prior National CI Training Academy approval.
- (2) ***Each Group will be issued the following equipment.***
- Fax Machine – Plain Paper for each POD
 - Photocopy Machine
 - Shredder
 - Remote to Fixed Base Station
 - Fixed Radio Base Station (if required)
 - Cellular Phones
 - Shotguns w/Carrying Cases
 - Secure Storage Container for Shotguns
 - Firearms Safety Discharge Pit
 - Digital Point and Shoot Camera w/the following equipment
 - Memory Card
 - Carrying Bag
 - Digital High Performance Camera w/the following lens and equipment
 - Memory Card
 - 18-55 IS Lens
 - Carrying Bag
 - Video Camera (non-tech)
 - Tripod
 - Blood Borne Pathogen Exposure Control Kit
 - Leg Cuffs
 - Belly Restraint
 - Fingerprint and Palmprint Kit
 - Heavy Duty Hand Truck
 - Raid Equipment
 - Sledge Hammer
 - Pry Bar
 - Battering Ram
 - Bolt Cutter

Exhibit 9.11.3-3 (05-02-2018)
Field Office Equipment Model

(1) **NOTE:** The following items are not to be acquired by purchase, rental, transfer, or other means, from any source, except upon prior National CI Training Academy approval.

(2) **Each CI Field Office should also have the following equipment:**

- Base Station
- Portable Base Station
- Portable Repeaters
- Cellular Phones
- Fax Machine – Plain Paper
- Photocopy Machine
- Shredder
- Money Counter
- Vehicles for Transporting Equipment and Evidence
- Firearms Security Box for Office (one for each agent)
- Optics
 - Telescope with Tripod
 - Night Vision Binocular
 - Video Recorder
 - Video Monitor with Playback Capability
- Electronic Surveillance Equipment
 - NAGRA Recorder with Playback Equipment
 - High Speed Cassette Duplicator
 - Camcorder
 - Miniature Microcassette Recorder and Playback Unit
 - Concealed Body Transmitter and Receiver
 - Recording Devices for Monitored Telephone Calls
 - Other Disguised Audio Transmitters

Exhibit 9.11.3-4 (05-02-2018)
Employee Equipment Checklist

NOTE: The following items are not to be acquired by purchase, rental, transfer, or other means, from any source, except upon prior National CI Training Academy approval.

Depending on position requirements, each Special Agent (GS 1811) will be issued the following, which will be tracked, as required in the appropriate database.

Pocket Commission	Advice of Rights Card
Enforcement Badge	Binoculars
Belt Badge and Holder	Double Magazine Holder
Government Owned Vehicle (GOV)	Handcuffs and Holder
Two Way GOV Radio with Siren/PA System	Firearms Security Box for Home
Handheld Radio w/Surveillance Pack	Firearms Security Box for Office
Firearm w/ 3 Magazines	Holster for Weapon
Body Armor	Trigger Lock
Notebook Computer w/Software	
Cellular Phone	
OC Spray and Holder	
Gearbag	
Webgear	
Flexcuffs	
Maglight	
Sure Fire Flashlight	
Raid jackets	
Raid Cap	
Search Gloves	
Ear Protection	
Eye Protection	
Emergency Lights	
Road Flares	

Each employee will be issued the following, depending on position requirements:

Travel Card _____
Fleet Card _____
Purchase Card _____
Phone Card _____

Exhibit 9.11.3-5 (07-29-2002)**Memorandum of Understanding Between Chief, Criminal Investigation; (Finance)/Controller; Human Resources & Support; and Chief Information Officer**

To implement the directive of the Deputy Commissioner, Internal Revenue Service, executed on December 30, 1992, requiring the formation of a Centralized Financial Plan (CFP) for Criminal Investigation (CI), the following items are agreed:

1. Criminal Investigation will operate the CFP within the Automated Financial System (AFS) operated by the Controller beginning October 1, 1993. To facilitate the operation of the CFP within the AFS, the AFS will be changed to allow the following actions:
 - A. The Chief, CI will be the financial plan-manager for the CI CFP.
 - B. All CI offices receiving funding from the CI CFP will have their office code changed by the replacement of the first digit with the numeral nine. This includes the CI Division within the staff of the Director, International. New office codes will be established for the Trial Illustration Section, Direct Data Entry Section and the Training Branch at the Federal Law Enforcement Training Center.
 - C. The changes of all organizational and any other personnel related codes in AFS, Treasury Integrated Management Information System (TIMIS) and all subsystems required by the new office codes, will be changed at the national level if possible.
 - D. Apportionment and reprogramming levels for the CI CFP will be on the national plan level with quarterly apportionment percentages set by CI in coordination with the Budget Division.
 - E. The CI AFS coordinators within each of the offices mentioned in Item #1–B, will be given direct access by the issuance of passwords and the use of existing computers and telecommunications links within CI. Criminal Investigation and Finance will provide all necessary training with CI assuming the financial responsibility for all training related costs.
 - F. All financial plan changes, reprogramming within statutory limitations, and the processing of all reimbursable documents including Forms 8636 and 5489 will be done by employees of the Chief, CI. Security restrictions within AFS will be placed upon the CI CFP so that all personnel outside the Headquarters office will have “read-only” access to the CI CFP until CI delegates input authority to lower CI levels.
 - G. The AFS Project Office will work with the staff of the Chief, CI to modify and/or design any reports necessary to meet the monitoring responsibilities of CI.

Exhibit 9.11.3-5 (Cont. 1) (07-29-2002)**Memorandum of Understanding Between Chief, Criminal Investigation; (Finance)/Controller; Human Resources & Support; and Chief Information Officer**

2. Since CI receives funds from various government agencies for specific purposes including the purchase of ADP equipment, all ADP SOC's will be valid in the Criminal Investigation CFP for Appropriation III funds.
3. The area and/or field office Resources Management Divisions will continue to perform all current services except for all duties formerly performed by the area budget sections and field office fiscal officers relating to plan development and monitoring.
4. User funding in all of its various forms requires the approval of the Chief, CI no matter where in the organization it takes place.
5. Criminal Investigation will assume responsibility for expenses formerly paid by Information Systems and Human Resources & Support as specified in the listing of expenses contained in the Attachment. All other expenses will continue to be the responsibility of Information Systems and Human Resources & Support through the Information Systems and Resource Management Divisions at the area and field office levels. Criminal Investigation will continue to receive as an equal partner among all IRS functions, quality customer support for space, alterations, telephone service and all other normal daily administrative needs. This document, which is based on the Deputy Commissioner's directive, will be the sole source of information in resolving any disputes which may arise.

This document represents a good faith attempt at implementing the directive of the Deputy Commissioner. It is recognized that not all situations may have been anticipated and that the challenges facing CI and the rest of the Service may dictate modifications. Furthermore, the identification of CI specific expenses was a collaborative effort by all parties. However, the identification of additional CI specific expenses and/or more accurate costing data may require further negotiations.

Any modification to this memorandum will be done by mutual agreement.

AGREED:

/s/ Donald K. Vogel
Chief, CI
/s/ David A. Mader
Assistant Commissioner (HRS)

/s/ Henry H. Philcox
Chief Information Officer
/s/ Carl Lee Moravitz
for Assistant Commissioner (Finance)/
Controller

Exhibit 9.11.3-5 (Cont. 2) (07-29-2002)

Memorandum of Understanding Between Chief, Criminal Investigation; (Finance)/Controller; Human Resources & Support; and Chief Information Officer

The following expenses are to be paid by the Criminal Investigation under the Centralized Financial Plan:

1. Physical Examinations, etc: Criminal Investigation will pay for all physical examinations and related testing required for pre-employment and the mandatory physical fitness program. In addition, CI is responsible for all costs relating to the blood borne pathogen program mandated by OSHA including inoculations for Hepatitis B. All other medical costs such as influenza inoculations and physical examinations for non-GS-1811 personnel are the responsibility of Human Resources and Support.
2. Training Expenses: Criminal Investigation is responsible for all functional basic, advance, management and continuing professional education. All out-service and multi-functional training such as diversity, ethics and LEAD CORE, will continue to be the responsibility of Human Resources and Support.
3. Criminal Investigation Specific Expenses: The following CI specific expenses are the responsibility of CI:
 - A. Antenna Lease Sites
 - B. Firearms Program—including ammunition, range rental fees, range supplies and holsters.
 - C. Pagers—includes monthly service fees.
 - D. Cellular Telephones—including acquisition and air time usage charges.
 - E. Pen Registers and/or Trap & Trace—including all charges relating to the installation and monitoring fees.
 - F. Parking Fees—including only those charges relating to purchase orders issued separately and apart from office rental leases. This does not include parking secured through the GSA rental process.
 - G. Answering Services
 - H. Enforcement Shipping—covers shipping of law enforcement equipment between offices and for repairs.
 - I. Post Office Box Rentals

Exhibit 9.11.3-5 (Cont. 3) (07-29-2002)**Memorandum of Understanding Between Chief, Criminal Investigation; (Finance)/Controller; Human Resources & Support; and Chief Information Officer**

- J. Law Enforcement Plaques—covers cost of retirement, award, and cooperation plaques, medals, certificates, or other items that can be worn or displayed for CI and other law enforcement agencies/officers.
- K. Enforcement Supplies—includes all enforcement supplies and requirements such as batteries, raid jackets, holsters, weapon cleaning supplies, tape cassettes, jumper cables, flares, fire extinguishers, first aid kits for GOA's etc. This does not include normal office supplies such as photocopier supplies, pens, pencils, etc.
- L. Diaries—requirement by IRM for special agents.
- M. Equipment Repair—covers the cost of repairing law enforcement equipment. This does not include the cost of repairing general office and ADP equipment purchased at the area and/or field office levels.
- N. Equipment Purchases—includes the purchase of all investigative equipment. It does not include normal office equipment or ADP equipment and supplies purchased at the area and/or field office levels.
- O. Directories, Publications and Subscriptions—includes all directories, publications and subscriptions unique to Criminal Investigation.
- P. Purchase and Development of Film
- Q. Radio Installation Expenses—includes the installation of fixed and mobile radio equipment at Criminal Investigation's request. This does not include the removal and installation of fixed equipment as a result of the relocation of a post of duty.
- R. Locksmith Services—includes all lock or combination changes required by the IRM for Criminal Investigation security. It also includes services required at raid sites. This does not include original installation at new or relocated posts of duty.
- S. Microfilm Services and Repairs—includes all microfilm related expenses.

Exhibit 9.11.3-6 (08-25-2015)
New Agent Equipment Request

New Agent Equipment Kit Checklist
Revised 08/18/2015

IRS CRIMINAL INVESTIGATION NEW AGENT EQUIPMENT KIT	
Name	Class – SABT
Field Office Contact	Phone #
Shipping Address:	
<input type="checkbox"/> Firearms Security Box: <input type="checkbox"/> Office <input type="checkbox"/> Home	
<input type="checkbox"/> Gear Bag	
<input type="checkbox"/> Binoculars	
<input type="checkbox"/> Flashlight: <input type="checkbox"/> Maglight <input type="checkbox"/> Surefire <input type="checkbox"/> Glock Light	
<input type="checkbox"/> Ear Protection	
<input type="checkbox"/> Raid Cap	
<input type="checkbox"/> Simunition Helmet/Neck Guard	
<input type="checkbox"/> Unlined Bomber Jacket <input type="checkbox"/> Small <input type="checkbox"/> Medium <input type="checkbox"/> Large <input type="checkbox"/> XLarge <input type="checkbox"/> XXL Large <input type="checkbox"/> XXXLarge	
<input type="checkbox"/> Hooded Parka (Cold Climate PODs only) <input type="checkbox"/> Small <input type="checkbox"/> Medium <input type="checkbox"/> Large <input type="checkbox"/> XLarge <input type="checkbox"/> XXL Large <input type="checkbox"/> XXXLarge	
<input type="checkbox"/> Slash Gloves <input type="checkbox"/> Small <input type="checkbox"/> Medium <input type="checkbox"/> Large <input type="checkbox"/> XLarge <input type="checkbox"/> XXL Large	
Fax or e-mail the form to 202-317-4059 (fax) <u>Ariel.Wynn@ci.irs.gov</u> (e-mail)	

Exhibit 9.11.3-7 (03-17-2011)
Loaned Equipment Spreadsheet**CRIMINAL INVESTIGATION DIVISION**
Equipment Checked Out on Temporary Custody or Consignment (EQR07)

Report Run Date: 05/12/2005 2:20:48PM

Equipment Id #	Manufacturer	Model	Serial Number	Loaned To Organization	Authorizing Employee	Loaned To Person	Loaned To Phone	Begin Date	Expected Return Date
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Total Records:

Data Source: CIMS As Of 05/12/2005 2:20:48PM

Page 1 of 1

Exhibit 9.11.3-7 (Cont. 1) (03-17-2011) Loaned Equipment Spreadsheet

CRIMINAL INVESTIGATION DIVISION Equipment Checked Into Temporary Custody (EQR08)

Report Run Date: 05/12/2005 2:19:29PM

Equipment ID #	Manufacturer	Model	Serial Number	Lending Contact Person	Lending Contact Phone	Lent From Organization	Authorizing Employee	Term Custody	Expected Return
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Data Source: CIMIS As Of 05/12/2005 2:19:29PM

Page 1 of 1

Exhibit 9.11.3-8 (07-29-2002)

Notification Letter to Detailed Employee

Internal Revenue Service _____Department of the Treasury

Washington, DC 20224

[Addressee's Name and Address]

[Salutation]

This confirms your detail to assist . . . for the purposes of coordinating the criminal enforcement efforts relating to Title 31, for the period beginning February 1 and ending September 30, xxxx.

You will remain on the rolls of the Internal Revenue Service but will be under the supervision and direction of . . .

You may have access to tax returns and return information for those violations of Title 31 committed in contravention of the internal revenue laws or which are part of a pattern of violations of the internal revenue laws. If you need to gain access to tax returns or return information for other Title 31 matters under your jurisdiction, such data is governed by the provisions of Section 6103(i) of the Internal Revenue Code.

You may use your IRS pocket commission or enforcement badge for official identification purposes for the duration of the detail to the extent your activities involve tax administration; otherwise you may not.

Sincerely,

Special Agent in Charge

Criminal Investigation