



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.1.2

MARCH 31, 2025

EFFECTIVE DATE

(03-31-2025)

PURPOSE

- (1) This transmits revised IRM 9.1.2, Authority.

MATERIAL CHANGES

- (1) Updated Internal Controls.
- (2) Removed § throughout IRM.
- (3) Updated referenced IRM titles and references throughout the IRM.
- (4) Subsections 9.1.2.2(1) & (2) reworded for clarity and to clearly state current procedures.
- (5) Subsection 9.1.2.2(3) added “NOTE: Property seized under 18 USC 981 where investigatory jurisdiction is solely with another bureau whose representatives are not present at the time of the seizure, shall be turned over to that bureau.”
- (6) Subsection 9.1.2.2(4) updated “31 CFR 103” to “31 CFR Chapter X – Bank Secrecy Act Regulations”.
- (7) Removed subsection 9.1.2.2(5), duplicate information.
- (8) Subsection 9.1.2.3.2(1) reworded for clarity and to state current procedures.
- (9) Subsection 9.1.2.4(1) reworded for clarity and to state current procedures.
- (10) Subsection 9.1.2.5(1) reworded for clarity and to state current procedures.
- (11) Subsection 9.1.2.7.2(1) added current procedures and removed “Note” which is duplicate information.
- (12) Subsection 9.1.2.7.2(2) added current procedures.
- (13) Subsection 9.1.2.7.2(3)(d) reworded for clarity and to clearly state current procedures.
- (14) Editorial changes made throughout the IRM that did not result in substantive changes but contributed to clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.1.2, dated December 26, 2023.

AUDIENCE

Criminal Investigation

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9.1.2
Authority

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9.1.2.1
(03-31-2025)
Program Scope and Objectives

- (1) Purpose: This section describes the authority for Criminal Investigation (CI) employees and government partners to enforce internal revenue laws and related statutes, including the authority to conduct certain investigative techniques, effect arrests, compromise a tax investigation, settle criminal cases, seize property for forfeiture, and make criminal referrals.
- (2) Audience: All CI employees.
- (3) Policy Owner: Director, Financial Crimes (FC).
- (4) Program Owner: Director, FC.
- (5) Primary Stakeholders: Director, FC, and Director, Asset Recovery & Investigative Services (ARIS).
- (6) Contact Information: To make changes to this IRM section email **CI-HQ-IRM*.
- (7) Goal: To provide guidance and clarity of the authority directive within the IRS-CI.

9.1.2.1.1
(03-31-2025)
Background

- (1) The authority to enforce federal laws is derived from a variety of statutes. These statutes may assign the enforcement of a given law to a particular department such as the Treasury Department and its bureaus including the Internal Revenue Service (IRS), or enforcement may simply fall to a legal arm of the government, such as the Department of Justice (DOJ).
- (2) The various departments of the government then further delegate the authority to enforce the laws through Orders and Directives issued to agencies. The agencies then issue Delegation Orders (DO) to specific functions and sometimes even specific positions of employment within the agency itself.

9.1.2.1.2
(12-26-2023)
Authority

- (1) IRM 9.1.2, Authority, lists the authorities which other IRM sections cite to delegate authority.

9.1.2.1.3
(03-31-2025)
Roles and Responsibilities

- (1) The Director, FC and Director, ARIS are responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.1.2.1.4
(03-31-2025)
Program Management and Review

- (1) The Director, FC and Director, ARIS will:
 - a. Review this IRM annually.
 - b. Update this IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments and for consistent administration of the tax laws.
 - c. Incorporate interim content into the next revision of this IRM section prior to the expiration date.

9.1.2.1.5
(03-31-2025)
Program Controls

- (1) The Director, FC and Director, ARIS will review and oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

9.1.2.1.6
(03-31-2025)
Acronyms

- (1) The following table lists the terms and acronyms used throughout this IRM section and their definitions.

Acronym	Definition
ARIS	Asset Recovery & Investigative Services
ASAC	Assistant Special Agent in Charge
BSA	Bank Secrecy Act
CFR	Code of Federal Regulations
CI	Criminal Investigation
CT	Criminal Tax
DO	Delegation Order
DOJ	Department of Justice
FC	Financial Crimes
Fed. R. Crim. P	Federal Rules of Criminal Procedure
FinCEN	Financial Crimes Enforcement Network
GO	Global Operations of Policy and Support
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
SAC	Special Agent in Charge
SSA	Supervisory Special Agent
USC	United States Code

9.1.2.1.7
(03-31-2025)
Related Resources

- (1) Delegation Order 25-1.
- (2) Delegation Order 25-5 (rev. 1).
- (3) IRM 1.2.2, Servicewide Policies and Authorities - Servicewide Delegations of Authorities.
- (4) IRM 9.1.3, Criminal Statutory Provisions and Common Law.
- (5) IRM 9.4.9, Investigative Techniques, Search Warrants, Evidence, and Chain of Custody.
- (6) IRM 9.6.2, Plea Agreements and Sentencing Process - Criminal Investigation.
- (7) IRM 9.7, Asset Seizure and Forfeiture.
- (8) IRM 30.2.2, Chief Counsel Directives; General Counsel Orders and Directives.
- (9) *Treasury Order 150-35.*

9.1.2.2
(03-31-2025)
**General Authority to
Enforce Internal
Revenue Laws and
Related Statutes**

- (1) *26 USC 7608* authorizes CI special agents to investigate and enforce the criminal provisions of the internal revenue laws and other laws for which the Secretary of the Treasury has delegated investigative authority to the IRS. See IRM 9.1.3, Criminal Statutory Provisions and Common Law, for a discussion of the statutes under CI jurisdiction.
- (2) Pursuant to *26 USC 7202*, *26 USC 7622*, and *Treasury Order 150-10*, the Commissioner and their designated officers and employees are authorized to summon a person liable for tax, any person having possession, custody, or care of books of account, or any other person deemed proper to produce such books, papers, records or other data for examination and to give testimony under oath.
- (3) The IRS also has explicit enforcement responsibilities regarding *18 USC 1956* and *18 USC 1957*, dealing with money laundering, and *31 USC 5311* et seq., dealing with the Bank Secrecy Act (BSA). Pursuant to *Treasury Directive 15-42*, the Commissioner, IRS has been delegated:
 - a. Investigatory authority over violations of *18 USC 1956* and *18 USC 1957* where the underlying conduct is subject to investigation under Title 26 or under the BSA (i.e. *31 USC 5311*, et seq. (other than violations of *31 USC 5316*)); and
 - b. Seizure and forfeiture authority over violations of *18 USC 981* and *31 USC 5317*, relating to violations of *31 USC 5311* and *31 USC 5324*, and *18 USC 1956* and *18 USC 1957* which are within the investigatory jurisdiction of IRS.

Note: Property seized under *18 USC 981* where investigatory jurisdiction is solely with another bureau whose representatives are not present at the time of the seizure, shall be turned over to that bureau.

By commissions given each officer of CI, the Commissioner designates such individuals as having the authority to perform all duties conferred upon such officers, under all laws and regulations administered by the IRS, including the authority to investigate, require, and receive information related to the laws and regulations. Servicewide Delegation Order (DO) 9-2 authorizes the Special Agent in Charge (SAC) to investigate violations of *18 USC 1956* and *18 USC 1957* where the underlying conduct is subject to investigation under Title 26 or the BSA (i.e., *31 USC 5311* et seq. (other than violations of *31 USC 5316*)). See DO 9-2 in IRM 1.2.2.10.2, Order Number 9-2 (Formerly DO-158, Rev. 2), Initiate Investigations and Seize and Forfeit Property under the Money Laundering Control Act and Bank Secrecy Acts.

- (4) In Servicewide DO 25-5 (Rev. 1) (formerly DO-143, Rev. 6), the Commissioner delegated the authority to initiate investigations related to criminal violations of 31 Code of Federal Regulations (CFR) Chapter X (except *31 CFR 1010.340*, Reports of transportation of currency or monetary instruments) to Assistant Special Agents in Charge (ASAC). The Commissioner also delegated the authority to issue a Summons under *31 CFR 1010.911*, General, solely for the purposes of perfecting seizures and forfeitures related to civil enforcement of 31 CFR Chapter X to Special Agents. Special Agents have also been given the authority, under the Commissioner, to re-disseminate BSA Information required to be reported to the Department of the Treasury under the authority of the BSA, codified at *31 USC 5311*, subject to the Re-Dissemination Guidelines for Bank Secrecy Act Information issued by FinCEN. See DO 25-5 (Rev. 1) in IRM

9.1 Criminal Investigation Mission and Strategies

1.2.2.15.5, Delegation Order 25-5 (formerly DO-143, Rev. 6) Authority to Perform Certain Functions to Enforce 31 CFR 1020 - Bank Secrecy Act Regulations.

9.1.2.3
(09-07-2001)

Authority for Certain Investigative Techniques

- (1) The following authority is granted to special agents in performance of their duties.

9.1.2.3.1
(03-31-2025)

Authority to Interview

- (1) *26 USC 7602* authorizes the Secretary of the Treasury to examine books and records, and to take testimony under oath. This authority was delegated to the Commissioner under *Treasury Order 150-10* and 26 CFR 301.7602-1 through 26 CFR 301.7605-1. The Commissioner has delegated that authority to other IRS employees, including CI, via Servicewide DO 25-1 (Rev. 1), located in IRM 1.2.2.15.1, Delegation Order 25-1 (Rev. 1), Summons, Oaths, Certifications, and Related Functions.
- (2) Delegation Order 25-1 authorizes special agents to issue and serve summonses, examine books and records, question witnesses, and take testimony under oath.

9.1.2.3.2
(03-31-2025)

Authority to Issue a Summons, Examine Records, and Take Testimony

- (1) The authority granted to the Secretary in *26 USC 7602*, and delegated to IRS employees, including CI, by *Treasury Order 150-10* and DO 25-1, includes the authority to issue summons to conduct interviews and examine books and records. Detailed information about the authority to issue a summons and instructions for its preparation is found in IRM 25.5, Summons.
- (2) Field offices will designate CI as the issuing compliance function on Form 2039, Summons **Internal Revenue Service (Division)** line.
- (3) The provisions of the law relating to the use and enforcement of a summons are contained in the following sections of Title 26:
 - a. *26 USC 7602* - Examination of Books and Witnesses,
 - b. *26 USC 7603* - Service of Summons,
 - c. *26 USC 7604* - Enforcement of Summons,
 - d. *26 USC 7605* - Time and Place of Examination,
 - e. *26 USC 7609* - Special Procedures for Third-Party Summonses,
 - f. *26 USC 7610* - Fees and Costs for Witnesses,
 - g. *26 USC 7622* - Authority to Administer Oaths and Certify,
 - h. *26 USC 7402* - Jurisdiction of District Courts,
 - i. *26 USC 7210* - Failure to Obey Summons,
 - j. *26 USC 6420(e)(2)* and *26 USC 6421(g)(2)*, generally pertaining to the taxation of gasoline and fuel sales.
- (4) Pursuant to *26 USC 7610*, payments may be made to third parties who request reimbursement for costs incurred in complying with a summons.
- (5) Delegation Order 25-6, located in 1.2.2.15.6, Delegation Order 25-6 (formerly DO-178, Rev. 6), Cost of Complying with a Summons, delegates the authority to use appropriated funds to pay search costs, reproduction costs, and transportation costs, incurred while complying with a third-party summons, to the Chief, CI.

9.1.2.3.3

(11-10-2004)

**Authority to Take
Handwriting Exemplars**

- (1) Whenever an agent becomes aware that the authenticity or origin of a document may be in question, they should attempt to obtain handwriting exemplars of the parties involved. An agent's authority to summons a taxpayer or other witness for the purpose of taking handwriting exemplars is provided by *26 USC 7602*. This authority does not violate any Constitutional rights or policies enunciated by Congress. Compulsion of handwriting exemplars is neither a search nor seizure subject to Fourth Amendment protections nor testimonial evidence protected by the Fifth Amendment privilege against self-incrimination. A handwriting exemplar is an identifying physical characteristic.

9.1.2.3.4

(03-31-2025)

**Authority for Searches
with Warrants**

- (1) The basic authority for conducting searches and making seizures is found in the Fourth Amendment to the Constitution of the United States which states: **The right of the people to be secure in their persons, houses, papers, and effects against unreasonable searches and seizures, shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.** The Fourth Amendment protects individuals against unreasonable searches and seizures by the government. The scope of this protection extends to any area in which an individual has a reasonable expectation of privacy. Further, the Fourth Amendment provides that all warrants shall be based upon probable cause and supported by oath or affirmation.
- (2) *26 USC 7302* provides that it shall be unlawful to have or to possess any property used, or intended for use, in violating the provisions of the internal revenue laws, or regulations prescribed under such laws, and that no property rights shall exist in any such property.
- (3) *26 USC 7608* authorizes special agents to search warrants and seize personal property subject to forfeiture.
- (4) A search warrant may be issued pursuant to *18 USC 205*, and the Federal Rules of Criminal Procedure (Fed. R. Crim. P.), for the search of the personal property used, or intended for use, in violation of the internal revenue laws or regulations.
- (5) *18 USC 3105*; *18 USC 3109*; *Fed. R. Crim. P. R 41*; *26 USC 7302*; *26 USC 7321*; and *26 USC 7608* provide the statutory authority for searches and seizures conducted by CI special agents. Pertinent parts of Rule 41 provide for warrants to be issued by a federal judge or magistrate upon the affidavit of a law enforcement officer. A warrant issued under this rule may provide for the search and seizure of any of the following:
 - a. Evidence of the commission of a criminal offense.
 - b. Contraband, the fruits of crime, or things otherwise criminally possessed.
 - c. Property designed or intended for use, or which is or has been used in committing a criminal offense.
 - d. Person for whose arrest there is probable cause, or who is lawfully restrained.
- (6) The phrase, federal law enforcement officer, as used in Rule 41, refers to any government agent, other than an attorney for the government as defined in Fed. R. Crim. P. Rule 1(b)(1), who is engaged in the enforcement of the criminal laws and is within any category of officers authorized by the Attorney General to request the issuance of a search warrant.

- (7) For more information concerning search authority and procedure see IRM 9.4.9, Search Warrants, Evidence, and Chain of Custody.

9.1.2.3.5
(03-31-2025)

**Authority for
Warrantless Searches**

- (1) Searches can be made without a warrant so long as the consent of the property owner is obtained first, or the search is incident to a lawful arrest.
- (2) A search without a warrant may be made with the consent of the person who has the right to give such consent. The consent must be voluntarily given and not the result of any undue influence or duress. Any coercion will invalidate the search and seizure. The courts have held that only persons whose constitutional rights have been violated will be heard in objection to the search. The rights guaranteed are personal and may be waived only by the person having the right of immediate possession. One person may not waive such rights for another unless the person, so waiving has authorized possession of the premises.
- (3) A person lawfully arrested may be searched without a warrant and the premises under their immediate custody and control may be searched for weapons.
- (4) For more information concerning search authority and procedure, see IRM 9.4.9, Search Warrants, Evidence and Chain of Custody.

9.1.2.4
(03-31-2025)

Authority to Arrest

- (1) The authority of special agents to make arrests is provided by *26 USC 7608*. This section provides, in part, that a CI special agent is authorized: to execute and serve arrest warrants and to make arrests without warrant for any offense against the United States relating to the internal revenue laws that is committed in their presence or for any felony cognizable under such laws if they have reasonable grounds to believe that the person to be arrested has committed, or is committing, any such felony.
- (2) The Supreme Court has stated that, in the absence of a controlling federal statute, the law of arrest of the state where the arrest is made is controlling. In the absence of a statute authorizing a federal officer to make an arrest without a warrant, that officer has the same powers of arrest as a private citizen. The power of a special agent to make an arrest without a warrant as a private citizen, when valid under state law, is not made invalid because the crime is outside the scope of the internal revenue laws. An arrest without a warrant is a serious matter and could subject the person making the arrest to criminal and civil liability for false imprisonment or false arrest. Therefore, for a special agent to be authorized to make a warrantless arrest (as a private citizen), it is generally necessary that a violation constituting a felony be committed in their presence or they must reasonably believe that the person whom they arrest has committed a felony.
- (3) Every state has its own requirements in granting federal law enforcement officers state peace officer status. Even if peace officer status is recognized by your state, check with counsel before taking any position as a recognized peace officer.

9.1.2.4.1
(03-31-2025)
**Authority To Carry
Firearms**

- (1) There is no specific statutory authority for CI special agents to carry firearms. The General Counsel, Department of the Treasury, has concluded that no specific authority is necessary because **where a federal officer has authority to make an arrest, they have implied authority to carry firearms**. Authority for special agents to make arrests is contained in *26 USC 7608(b)*.
- (2) The authority to carry firearms is limited to the conduct of official duties in enforcing any of the criminal provisions of the internal revenue laws or other criminal provisions of laws relating to the IRS where the enforcement is the responsibility of the Secretary or their delegate.
- (3) Authority to carry or use privately owned weapons during off-duty hours, as a private citizen, is subject to local civil and criminal restrictions. Special agents may not use their position or credentials to qualify under state or local laws to purchase, license, carry, or use private weapons. Credentials may be displayed as occupational identification, upon request, but not to influence any decision a state or local law enforcement officer may make concerning the special agents ability to carry a concealed weapon.

9.1.2.5
(03-31-2025)
**Authority to
Compromise a Tax
Investigation**

- (1) *26 USC 7122(a)* authorizes the Secretary of the Treasury to compromise any civil or criminal tax case prior to referral to DOJ. This authority was delegated to the Commissioner under *Treasury Order 150-10* and *26 CFR 601.203*. Strict compliance with the statutory provisions is required to affect a compromise. Accordingly, an attempted settlement by subordinate IRS officials will not bar criminal prosecution. A valid compromise is as complete a discharge from prosecution as an acquittal by a jury.
- (2) CI pursues offers in compromise in investigations in which criminal proceedings are pending only if specifically requested by Counsel.
- (3) After referral of an investigation to the DOJ, authority to compromise rests with the DOJ.
- (4) Tender of tax or the actual payment thereof, prior to a verdict or plea of guilty, is not a bar to criminal prosecution.

9.1.2.6
(11-10-2004)
**Authority to Settle
Criminal Cases**

- (1) When a taxpayer, represented by counsel, expresses a desire to negotiate an expedited plea agreement prior to the formal completion of an administrative investigation, the special agent will advise taxpayer's counsel:
 - a. The IRS does not have the authority to engage in plea negotiations, because this authority rests exclusively with the DOJ.
 - b. Plea negotiations must be conducted by either the United States Attorney's Office or the DOJ, Tax Division.

Note: See IRM 9.6.2, Plea Agreements and Sentencing Process for detailed information on the expedited plea program.

9.1.2.7
(11-10-2004)
**Authority to Seize
Property for Forfeiture**

- (1) The authority to seize assets for forfeiture comes from the Internal Revenue Code (Title 26 of the USC) and Title 18 and 31 of the USC. For more information concerning seizure authority and procedure, see IRM Chapter 9.7, Asset Seizure and Forfeiture.

9.1.2.7.1
(03-31-2025)

Title 26 Seizures

- (1) *26 USC 7608* authorizes special agents to search warrants and seize personal property subject to forfeiture.
- (2) *26 USC 7302* provides that it shall be unlawful to have or possess any property which is used, or intended for use, in violation of the internal revenue laws or regulations prescribed under such laws. It further provides that no property rights shall exist in any such property, and that a search warrant may be issued as provided in *18 USC 205* and *Fed. R. Crim. P. R 41*, for the seizure of such property. *26 USC 7321* authorizes the Secretary to seize any property subject to forfeiture pursuant to *26 USC 7301*, *26 USC 7302*, and *26 USC 7303*.
- (3) A search warrant may be issued for the seizure of property used or intended to be used in violation of the internal revenue laws. See *Fed. R. Crim. P. (c)(3)*. A seizure in violation of the Fourth Amendment will not sustain a forfeiture, unless the property seized is contraband per se.
- (4) Servicewide DO 9-1, located in IRM 1.2.2.10.1, Delegation Order 9-1 (formerly DO 157, Rev. 7), Seizure and Forfeiture of Personal Property, authorizes special agents to seize personal property for forfeiture to the United States when such property was used or intended to be used in violation of internal revenue laws other than Chapters 51, 52 and 53 of the Internal Revenue Code.

9.1.2.7.2
(03-31-2025)

Title 18 Seizures

- (1) *18 USC 981(e)* vests civil seizure and forfeiture authority in the Secretary of the Treasury relating to violations of:
 - a. *18 USC 1956* (within the investigatory jurisdiction of IRS),
 - b. *18 USC 1957* (within the investigatory jurisdiction of IRS),
 - c. *18 USC 1960* (within the investigatory jurisdiction of IRS).
- (2) The Secretary of the Treasury, through *Treasury Orders 101-05* and *Treasury Order 105-17*, delegated the authority to the Under Secretary of Terrorism & Financial Intelligence. *Treasury Directive 15-42* further delegated this authority to the Commissioner, IRS. The Commissioner issued Servicewide DO 9-2, located in IRM 1.2.2.10.2, Order Number 9-2 (Formerly DO-158, Rev. 2), Initiate Investigations and Seize and Forfeit Property under the Money Laundering Control Act and Bank Secrecy Acts, specifying various activities in the civil seizure and forfeiture process delegated to certain CI personnel.

Note: Criminal judicial seizures related solely to 18 USC 1960 are not permitted.

Treasury Directive 15-42 provides delegation authority to the IRS for seizure and forfeiture authority over violations of *18 USC 981* and *31 USC 5317* relating to violations of:

- a. *31 USC 5313* and *31 USC 5324*; and
 - b. *18 USC 1956* and *18 USC 1957* that are within the investigatory jurisdiction of IRS pursuant to paragraph 3a.
- (3) The criminal forfeiture procedures found in Title 18, as they relate to the IRS, are governed by four statutory authorities. Three of these authorities are incorporated into the money laundering criminal forfeiture statute by reference,

while the fourth is a consequence of the fact that criminal processes are governed by the Federal Rules of Criminal Procedure. These statutory authorities are as follows:

- a. *18 USC 982(b)* which states that the provisions of *21 USC 853* shall govern the seizure and disposition of any property subject to forfeiture under *18 USC 982*.
- b. *21 USC 853(e)(1)* provides for a temporary restraining order prior to the conclusion of a criminal investigation to preserve the availability of the property for forfeiture by restraining transfer of the property or further encumbrances.
- c. *21 USC 853(f)* provides for the use of a seizure warrant for property subject to forfeiture under *18 USC 982* and *21 USC 853*.
- d. Pursuant to *21 USC 853(j)*, and by incorporation of *21 USC 881(d)*, customs laws relating to the seizure, summary and judicial forfeiture of property contained in *18 USC 983* et seq (Civil Administrative Forfeiture Procedures).
- e. In addition, because criminal forfeiture is an integral part of the underlying criminal prosecution, the Federal Rules of Criminal Procedure govern the general process by which property is criminally forfeited.

9.1.2.8
(03-31-2025)
**Criminal Referral
Authority**

- (1) *Treasury Order 150-35* delegates criminal referral authority to the Commissioner and to Treasury General Counsel.
 - a. The Commissioner has the authority to refer all criminal matters within the jurisdiction of the IRS to the DOJ for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or DOJ approval.
 - b. Treasury General Counsel has exclusive authority to make referrals in criminal matters for judicial enforcement of summonses and to determine which court decisions of a criminal tax matter should be appealed.
 - c. Treasury General Counsel has concurrent authority with the Commissioner to refer a criminal matter to DOJ for pre-referral advice. This authority has been re-delegated to Chief Counsel by General Counsel Order No. 4, Delegation of Authority to Chief Counsel, located in IRM 30.2.2, General Counsel Orders and Directives (see Exhibit 30.2.2-6, General Counsel Order No. 4, Delegation of Authority to Chief Counsel).
- (2) Delegation Order 9-6, located in IRM 1.2.2.10.6, Order Number 9-2 (Formerly DO-158, Rev. 2), Initiate Investigations and Seize and Forfeit Property under the Money Laundering Control Act and Bank Secrecy Acts, delegates the Commissioner's criminal referral authority to CI SACs.

9.1.2.9
(01-16-2008)
Conflict of Laws

- (1) Federal laws prevail over state laws (statutory or constitutional), and state law, if in conflict, must yield. See the *United States Constitution, Article VI, Clause 2, The Supremacy Clause*.

