



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.5.12

FEBRUARY 5, 2024

EFFECTIVE DATE

(02-05-2024)

PURPOSE

- (1) This transmits new IRM 9.5.12, Processing Completed Criminal Investigation Reports.

MATERIAL CHANGES

- (1) Added Internal Controls to be compliant with IRM 1.1.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers, Monitoring and Improving Internal Control.
- (2) Section 9.5.12.2.3 added "Evaluations" to the third statement and added new guidance "Grand Jury Investigations/Evaluations Extended - 45 calendar days".
- (3) Section 9.5.12.2.4(3) removed "see Criminal Tax Computations template in Document Manager" and added "using the Form 6544 (Request for Cooperating Examiner)".
- (4) Section 9.5.12.4.3(g) updated Note to remove "Document Manager" and add "the Unified Checklist (available on CI Connections)".
- (5) Additional revisions, deletions, grammatical changes were made throughout the section which did not result in substantive changes but contributed to procedural clarity.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.5.12, dated February 08, 2019.

AUDIENCE

CI

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9.5.12

Processing Completed Criminal Investigation Reports

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9.5.12.1

(02-05-2024)

Program Scope and Objectives

- (1) This IRM provides the respective responsibilities of those involved in the prosecution recommendation report review process and the referral authority for prosecution recommendation to the Department of Justice.
- (2) Audience: All CI employees.
- (3) Policy Owner: Director, Global Financial Crimes & Policy.
- (4) Program Owner: Director, Global Financial Crimes & Policy.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: To make changes or make suggestions to this IRM section, contact the Financial Crimes office by emailing CIHQIRM@ci.irs.gov.
- (7) Goal: To provide the guidelines and procedures for Criminal Investigation (CI) special agents and managers to follow in processing prosecution recommendations.

9.5.12.1.1

(02-05-2024)

Background

- (1) If a criminal investigation results in sufficient evidence to recommend criminal prosecution to the Department of Justice, the special agent will prepare a prosecution recommendation report, (see IRM 9.5.8, Investigative Reports). Upon completion, the special agent will submit the prosecution recommendation report for review and approval.

9.5.12.1.2

(02-05-2024)

Authority

- (1) See IRM 9.1.2, Authority for the delegated authority relating to 9.5.12, Processing Completed Criminal Investigation Reports.

9.5.12.1.3

(02-05-2024)

Roles and Responsibilities

- (1) The Director, Global Financial Crimes & Policy is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.5.12.1.4

(02-05-2024)

Program Management and Review

- (1) The Director, Global Financial Crimes & Policy:
 - a. Review the IRM annually.
 - b. Update the 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 all permanent interim content into the next revision of the IRM section prior to the expiration date.

9.5.12.1.5

(02-05-2024)

Program Controls

- (1) The Director, Global Financial Crimes & Policy will review the instructions and guidelines relating to the investigation of tax returns and other IRS documents for procedural, operational, and editorial changes.

9.5.12.1.6

(02-08-2019)

Acronyms

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

Acronym	Definition
ASAC	Assistant Special Agent in Charge

CCR	Centralized Case Review
CEM	Criminal Evaluation Memorandum
CI	Criminal Investigation
CPA	Certified Public Accountant
CT	Criminal Tax
DOJ	Department of Justice
OCDETF	Organized Crime Drug Enforcement Task Force
SAC	Special Agent in Charge
SAR	Special Agent Report
SCIP	Simultaneous Criminal Investigation Program
SEP	Special Enforcement Program
SOI	Summary of Investigation
SSA	Supervisory Special Agent

9.5.12.1.7
(02-05-2024)

Related Resources

- (1) IRM 9.4.1, General, Primary, and Subject Investigations.
- (2) IRM 9.4.2, Sources of Information.
- (3) IRM 11.3 Disclosure of Official Information.

9.5.12.2
(02-08-2019)

Responsibilities During Review Process

- (1) The following subsections cover the respective responsibilities of those involved in the prosecution recommendation report review process.

9.5.12.2.1
(02-08-2019)

Responsibilities of the Supervisory Special Agent (SSA)

- (1) The SSA has the following responsibilities prior to forwarding the prosecution recommendation report to Centralized Case Review (CCR):
 - a. Read the prosecution recommendation report for general quality, completeness, and sufficiency of evidence.
 - b. Ensure the proper method of proof is utilized.
 - c. Ensure computer generated schedules and appendices include an electronic version (read only file) of the schedules/appendices for verification purposes (on disk or by e-mail).
 - d. Ensure non-computer generated appendices with mathematical computations are accurate.
 - e. Initiate a CI Report Control Log, Form 9838, which will include comments relating to the reading/review of the prosecution recommendation report.
- (2) When the above responsibilities, (1) a-e, are completed, the SSA will:
 - a. Forward the finalized prosecution recommendation report package which includes the Special Agent Report (SAR), List of Witnesses and Exhibits, Appendices, Exhibits, Summary of Witness Testimony and Records Document and Control Log to CCR.

Note: Special Agents in Charge (SAC) have the option of referring non-sensitive non-tax prosecution recommendations without sending them to CCR and Criminal Tax (CT) Counsel for review. **All** tax and tax-related prosecution recommendations and **all** sensitive non-tax prosecution recommendations must be reviewed by CT Counsel.

- b. Include any advice provided during the investigation by CT Counsel.
 - c. Communicate to CCR in advance of submission if there is a prosecution year(s) with an early statute of limitations.
 - d. Note on the control log the request for priority review of the prosecution recommendation report relative to investigations with an early statute of limitations.
- (3) If exhibits are voluminous, the option of an on-site review should be considered. In special situations where arrangements are made in advance, it may not be possible to provide all of the exhibits. In those instances, the decision whether to review exhibits will be made by CCR.
- (4) Upon receipt of the SAR and Control Log (Form 9838) from the CCR, the SSA will review the CCR's comments and recommendation. At the discretion of the SSA, they may forward the SAR directly to CT Counsel; or they may have the assigned special agent address some or all of the CCR's recommendations prior to sending it to CT Counsel. If the CCR calls for significant/major re-work to the SAR, it will need to be sent back through the CCR after changes are made and prior to submission to CT Counsel.
- (5) When all of the above responsibilities, (1) a-e and (2) a-d, are completed, the SSA will:
- a. Read the prosecution recommendation report again to determine that the recommendations of CCR have been addressed. The manner in which the recommendations were addressed should be documented on the control log.
 - b. Forward the prosecution recommendation package, including the CCR control log with reviewer notes, to CT Counsel after the CCR recommendations have been satisfactorily addressed.
 - c. Communicate to CT Counsel in advance of submission if there is a prosecution year(s) with an early statute of limitations.
- (6) During CT Counsel's review, once all substantive issues are resolved, the SSA will request technical assistance to review the tax computations through the appropriate operating division Territory Manager. Technical assistance will be based on available resources of appropriate operating division. If a cooperating agent is assigned to the investigation, the cooperating agent will be assigned to compute the criminal tax for CT Counsel. A Special Enforcement Program (SEP) agent will be assigned in all other instances unless there are no available SEP agents or the area has no SEP resources. If a SEP agent is not available, then a general program agent will be assigned to assist CT Counsel. The SSA will prepare a memorandum from the SAC to the operating division Territory Manager requesting the assignment of a cooperating/SEP/general program agent to review the tax computations.
- (7) When the prosecution recommendation report is returned by CT Counsel, the SSA will:

- a. Ensure that the assigned special agent addresses CT Counsel's recommendations.
 - b. Ensure that the special agent prepares a finalized prosecution recommendation report for approval.
- (8) When the prosecution recommendation report is finalized, the SSA will:
- a. Review the prosecution recommendation report for quality and completeness.
 - b. Ensure all CCR and CT Counsel recommendations are addressed. Recommendations that are not accepted will be discussed in the control log.
 - c. Update the control log.
 - d. Sign the prosecution recommendation report and forward the report to the SAC, through the Assistant Special Agent in Charge (ASAC) as appropriate, along with the list of witnesses and exhibits, appendices, exhibits, summary of witness testimony and records, CT Counsel recommendations, and control log.
- (9) The SSA has the option to complete the Assessment of Closed General/Subject Seizure/Primary/Subject Investigation Narrative Appraisal, Form 6082 at the conclusion of the investigation whether the investigation is discontinued, declined, or adjudicated.

9.5.12.2.2
(02-05-2024)

Responsibilities of CCR

- (1) The CCR will review all sensitive, tax and tax-related prosecution recommendation reports, including grand jury recommendations. At the discretion of the SAC, the CCR will review non-sensitive, non-tax prosecution recommendation reports. The CCR and CT Counsel are required to review all sensitive investigations, defined per IRM 9.4.1, Investigation Initiation.

Note: The SAC may make exceptions to the general policy relating to the CCR's review of prosecution reports in unusual situations. These exceptions will be documented in the investigative file with a memorandum signed by the SAC explaining the circumstances relating to the exception. The SAC will provide a copy of the exception memorandum to the CCR assigned to the field office. The memorandum will also accompany the SAR package to the CT Attorney.

- (2) The CCR has 10 workdays to review the prosecution recommendation report commencing on the date the prosecution recommendation report package and exhibits are received by CCR.
- (3) The CCR will conduct an in-depth review of the prosecution recommendation report package to:
- a. Ensure the prosecution recommendation report is complete,
 - b. Ensure the elements of the offense are addressed,
 - c. Ensure the proper method of proof is utilized,
 - d. Ensure the mathematical computations are correct,
 - e. Ensure all required report sections are present,
 - f. Ensure indexing and references are correct and complete,
 - g. Ensure unique items are adequately addressed,
 - h. Ensure the use of correct grammar, spelling, and punctuation,
 - i. Recommend to the SSA any report revisions or additional investigative actions.

- (4) At the conclusion of their review, the CCR will:
 - a. Make a determination in the control log as to the sufficient quality, completeness, and organization of the prosecution recommendation report package before it is forwarded to CT Counsel for review of legal sufficiency.
 - b. Forward tax and tax-related prosecution recommendation reports to the submitting SSA.

Note: If the prosecution recommendation report is returned to the SSA for significant re-work, the CCR should follow-up with the SSA to ensure the prosecution recommendation report is resubmitted to CCR.

- c. Forward a copy of the control log with the recommendation and error code listings to the SSA and/or CT Counsel.
- (5) The CCR will maintain files and records on all reviews to permit tracking of investigations, trends, and evaluation of the quality of their work in accordance with record retention procedures.
- (6) The CCR will keep the Directors, Global Operations and the SACs timely informed of trends and needed changes or modifications in plans, methods, procedures and programs.
- (7) Investigations with an early statute of limitations are priority review and should be noted on the control log by the SSA. Request for an expedite review will be considered on a case by case basis with conflicts resolved by the Director, Global Operations or his/her designee. All other investigations will be reviewed in the order received.
- (8) All time spent by the CCR to review a prosecution recommendation report will be charged as direct investigative time to that particular investigation.

9.5.12.2.3
(02-05-2024)
**Responsibilities of CT
Counsel**

- (1) CT Counsel will review sensitive, tax and tax-related prosecution recommendation reports for legal sufficiency. At the request of the SAC, CT Counsel will review non-sensitive, non-tax prosecution recommendation reports.
- (2) The following time periods apply to CT Counsel's review and processing of prosecution recommendation reports. These time periods do not include any time extensions or temporary suspensions of review which may be granted in appropriate cases.

Administrative Investigations:

Non-complex investigations - 45 calendar days from receipt

Complex investigations - 60 calendar days from receipt

Grand Jury Investigations/Evaluations - 30 calendar days from receipt

Grand Jury Investigations/Evaluations Extended - 45 calendar days

- (3) CT Counsel will prepare a Criminal Evaluation Memorandum (CEM).
- (4) The CEM will be forwarded to the SAC.
- (5) The prosecution recommendation report, appendices, exhibits, CEM, and CCR control log will be forwarded to the submitting SSA.

9.5.12.2.4
(02-05-2024)
**Responsibilities of Small
Business and
Self-Employed (SB/SE)
Division**

- (1) SB/SE will review the tax computation in criminal tax cases referred to the Department of Justice (DOJ) for criminal prosecution (administrative and grand jury).
- (2) The criminal tax computation will be requested after CI and CT Counsel have resolved all substantive issues, allowing the examiner to compute tax on settled facts and focus only on the tax computation.
- (3) The request for technical assistance to compute tax will be made through the appropriate territory manager using the Form 6544 (Request for Cooperating Examiner). If a cooperating agent has already been assigned to the case, that agent will be assigned to compute the criminal tax. A SEP Agent will be assigned in all other instances unless resources are not available. In those instances, a general program agent will be assigned to perform the computations.

9.5.12.2.5
(02-08-2019)
**Responsibilities of the
SAC**

- (1) The SAC will:
 - a. Approve the prosecution recommendation report and make the appropriate referral; or
 - b. If the SAC declines (non-concur for grand jury investigations) the prosecution recommendation report to DOJ, he/she will prepare a memorandum documenting or explaining the reason(s) for the declination. The memorandum and prosecution recommendation report will be returned to the originating SSA. The SAC's declination memorandum will be filed with the prosecution recommendation report in the administrative file.
- (2) If the SAC approves the prosecution recommendation report and decides to make the appropriate referral, the SAC will:
 - a. Include in the transmittal letter to DOJ any issues pertinent to the review, particularly if there is a disagreement between the group and CCR or CT Counsel.
 - b. Ensure conclusions and recommendations are factually consistent with the evidence presented.
 - c. Ensure CCR's concerns and recommendations are appropriately addressed.
 - d. Conduct an in-depth review only to resolve variances from CCR and CT Counsel's recommendations.
 - e. Send referral memo to DOJ, Tax Division identify any unresolved differences with CT Counsel.
 - f. Ensure copies of the completed control log, transmittals, and prosecution recommendation report are forwarded to the SSA, CCR, and CT Counsel.
 - g. Ensure a copy of the CEM (and criminal tax computation attachment) is forwarded to CCR.

Note: If the investigation is categorized as a sensitive investigation, (see IRM 9.4.1, Investigation Initiation) the Director, Global Operations must concur, in writing, with the prosecution recommendation or declination.

- 9.5.12.2.6
(07-25-2007)
Responsibilities of the Director, Global Operations
- (1) The Director, Global Operations will:
 - a. Review all prosecution recommendations involving sensitive investigations (see IRM 9.4.1, Investigation Initiation),
 - b. Concur in writing if in agreement with the prosecution/declination recommendation on sensitive investigations
- 9.5.12.3
(07-25-2007)
Prosecution Recommendation Referral Process
- (1) The following subsections provide guidelines and procedures for CI to follow in processing prosecution recommendations.
- 9.5.12.3.1
(07-25-2007)
Taxpayer Conference Procedures
- (1) A taxpayer conference will be offered as a matter of course. A taxpayer who is the subject of a criminal prosecution recommendation will be afforded a conference with the SAC and CT Counsel.
 - (2) The taxpayer conference will not be held if the taxpayer is the subject of a grand jury investigation or if the SAC determines that such a conference would not be in the best interest of the government.
 - (3) If a taxpayer conference is held, it should be done before the SAC makes a referral to the DOJ, Tax Division.
- 9.5.12.3.2
(07-25-2007)
Taxpayer Conference Location and Participants
- (1) The SAC determines the location of the taxpayer conference.
 - (2) The SAC may designate an ASAC to conduct the taxpayer conference with CT Counsel.
- 9.5.12.3.3
(07-25-2007)
Scheduling the Taxpayer Conference
- (1) At the option of the SAC, CT Counsel may prepare the letter for the SAC's signature to the taxpayer and/or representative offering a conference at a location designated by the SAC or his/her designee.
- 9.5.12.3.4
(02-08-2019)
Conducting the Taxpayer Conference
- (1) At the conference, the SAC or his/her designee will give a general oral statement of the alleged violations and the facts supporting the investigation to the extent possible while still protecting the government's interests. Sufficient facts and figures will be made available to the taxpayer to acquaint him/her with the basis, nature, and other essential elements of the proposed criminal charges (see 26 CFR 601.107(b(2))). Extreme care must be exercised to ensure that no information is disclosed to the taxpayer which might:
 - a. Reveal or indicate the identity of confidential informants,
 - b. Endanger prospective witnesses,
 - c. Prove detrimental to the prosecution of the investigation.
 - (2) At the beginning of the taxpayer conference, the taxpayer will be read his/her constitutional rights against self-incrimination.
 - (3) The taxpayer may be accompanied at the conference by an attorney, CPA, enrolled agent, or any individual who has knowledge of the facts or who can give information which will assist in establishing the facts in the investigation. However, the SAC or his/her designee may terminate the conference or bar

any person(s) accompanying the taxpayer from attendance if their presence is deemed disruptive. While a third party's presence is considered implied consent for disclosure when accompanying the taxpayer, (see IRM 11.3, Disclosure of Official Information), a written authorization from the taxpayer, consenting to or requesting such disclosure, will be required. This authorization may be oral in those instances where the taxpayer's statement is being recorded.

- (4) When a taxpayer's representative, who has furnished a power of attorney or tax information authorization, attends the conference without the taxpayer, the representative is entitled to receive (to the extent authorized by the taxpayer) the same information that would be furnished if the taxpayer were present.
- (5) At the conclusion of the taxpayer conference, CT Counsel will prepare a conference memorandum. The memorandum is reviewed and signed by the SAC and CT Counsel.

Note: At the SAC's request, the taxpayer conference may be recorded.

9.5.12.3.5
(07-25-2007)
**Post Taxpayer
Conference**

- (1) The SAC will send a letter to the taxpayer advising of the decision on the prosecution recommendation.
- (2) After the formal conference, the special agent and CT Counsel will discuss the defenses raised by the taxpayer and/or the taxpayer's representative and determine if those defenses warrant further inquiries.

9.5.12.4
(07-25-2007)
**Processing of
Prosecution
Recommendations**

- (1) The SAC is the referral authority for prosecution recommendation to the DOJ.
- Note:** If the investigation is designated as a sensitive investigation, the Director, Global Operations must concur in writing with the prosecution recommendation.

- (2) In general, prosecution recommendations are referred as follows:
 - a. Tax and tax-related investigations are referred to DOJ, Tax Division.
 - b. Non-tax investigations are referred directly to the attorney for the government.

Note: If an investigation results in recommendations of tax and non-tax violations, all violations must be referred to DOJ, Tax Division.

9.5.12.4.1
(07-25-2007)
**Department of Justice
(DOJ)**

- (1) When DOJ, Tax Division concurs with a prosecution recommendation, prosecution is authorized and the prosecution recommendation is forwarded to the appropriate US Attorney's Office or assigned to a DOJ, Tax Division attorney.
- (2) If DOJ, Tax Division or the US Attorney declines to prosecute a referral, the investigation is returned to the SAC of the referring field office.

Note: If an investigation has been approved by DOJ, Tax Division, the US Attorney's Office must have DOJ, Tax Division's authorization if the US Attorney decides he/she does not want to file an information or indict the subject.

9.5.12.4.2
(02-08-2019)
**Direct Referrals to the
US Attorney's Office**

- (1) All tax and tax-related investigations will be referred to DOJ, Tax Division with the exception of the following:

- a. The Organized Crime Drug Enforcement Task Force (OCDETF) Investigations

Note: Although the SAC makes a direct referral to the attorney for the government, the attorney for the government must request authorization from DOJ, Tax Division prior to filing information or indicting tax and tax-related violations.

- b. Pure money laundering.
c. Certain violations of 26 USC 6050I, Failure to File Form 8300 or supplying false information on Form 8300.
d. Trust fund penalty prosecutions for violations of 26 USC 7215.
e. Title 18 and Title 31 with no related tax violations.
f. Forcible rescue of seized property.
g. Forcible interference.
h. Perjury - false statement before the grand jury or court.
i. Arrest made by special agents (see subsection 9.5.12.4.2.7).

Note: The special agent will still be required to prepare a final report SAR/SOI for prosecution recommendations which are directly referred.

9.5.12.4.2.1
(07-25-2007)
**Title 18 USC 1956 and
18 USC 1957**

- (1) Reports recommending prosecution for violations of 18 USC 1956 or 18 USC 1957 are direct referrals to the attorney for the government unless:

- a. The indictment also contains a substantive tax violation or a tax fraud conspiracy.
b. The intent to engage in conduct constituting a violation of 26 USC 7201 or 26 USC 7206 is the sole or principal purpose of the financial transaction that is the subject of the money laundering count.
c. Investigations involving violations of 18 USC 1956(a)(1)(A)(ii).

9.5.12.4.2.2
(02-08-2019)
**Form 8300 (Report of
Cash Payment Over
\$10,000 Received in a
Trade or Business)
Prosecution
Recommendations**

- (1) The SAC may refer violations directly to the attorney for the government relating to Form(s) 8300 Report of Cash Payment Over \$10,000 Received in a Trade or Business in the following situation:

- a. When the Form(s) 8300 violation was committed in contravention of the Internal Revenue laws (26 USC 7203 and 26 USC 7206) and the prosecution recommendation only involves Form(s) 8300 violation(s) and the Form(s) 8300 is not wholly fictitious.

Note: A direct referral cannot be made if the Form(s) 8300 is wholly fictitious or involves accountants, physicians, attorneys acting in their professional representative capacity or their employees, casinos or their employees, financial institutions or their employees, local, state, Federal or foreign public officials, political candidates, members of the judiciary, religious leaders, representatives of the electronic or printed news media, official of a labor union, or publicly held corporations and/or their officers. In those cases, the referral must be made through DOJ, Tax Division.

- b. When the Form(s) 8300 violation(s) was committed in contravention of Title 31 and there are no tax or tax-related violations.

9.5.12.4.2.3
(07-25-2007)

**Trust Fund Penalty
Prosecution
Recommendations**

- (1) The SAC may refer directly to the attorney for the government criminal violations relating to trust fund penalties which meet all of the following:
 - a. The violation was committed in contravention of the Internal Revenue laws (26 USC 7215).
 - b. The prosecution recommendation was solely for a trust fund penalty criminal violation.

9.5.12.4.2.4
(07-25-2007)

**Forcible Interference or
Forcible Rescue
Prosecution
Recommendations**

- (1) The SAC may refer directly to the attorney for the government forcible interference (26 USC 7212(a)) or forcible rescue (26 USC 7212(b)) violations that meet all of the following conditions:
 - a. The violation was committed in contravention of the Internal Revenue laws.
 - b. The prosecution recommendation was solely for a forcible interference or forcible rescue violation.

9.5.12.4.2.5
(02-08-2019)

**Excise Tax Prosecution
Recommendations**

- (1) The SAC may refer directly to the attorney for the government violations relating to excise taxes that meet all of the following conditions:
 - a. The violation was committed in contravention of the Internal Revenue laws.
 - b. The prosecution recommendation was solely for an excise tax violation.

9.5.12.4.2.6
(07-25-2007)

**Perjury (18 USC 1621),
Subornation of Perjury
(18 USC 1622), or False
Declarations Before
Grand Jury or Court (18
USC 1623) Prosecution
Recommendations**

- (1) The SAC may refer directly to the attorney for the government violations relating to perjury, subornation of perjury, or false declarations before a grand jury or court that meet all the following:
 - a. The violation was committed in contravention of the Internal Revenue laws.
 - b. The violation was committed during the judicial process (before the grand jury or trial jury).
 - c. The prosecution recommendation was solely for an 18 USC 1621 (Perjury), 18 USC 1622 (Subornation of Perjury), or 18 USC 1623 (False Declarations before Grand Jury or Court) violation.

9.5.12.4.2.7
(02-08-2019)

Arrests

- (1) The SAC will refer prosecution recommendations involving arrests by special agents directly to the attorney for the government in the following situations:
 - a. Race track "ten percenter" investigations in which prosecution is recommended under 26 USC 7206(2) or 18 USC 371.
 - b. Wagering occupational tax investigations in which no other tax violations are recommended.
 - c. Where a trust fund penalty is the sole criminal charge (26 USC 7215).
 - d. Where corrupt and forcible interference is the sole criminal charge (26 USC 7212(a)).
 - e. Where forcible rescue is the sole criminal charge (26 USC 7212(b)).
 - f. When there are all excise tax violations (other than gasoline and diesel fuel excise taxes) or where excise tax is the sole criminal charge.
 - g. Where criminal charges solely relate to Perjury (18 USC 1621), Subornation of Perjury (18 USC 1622) or False Declarations Before the Grand Jury or Court (18 USC 1623) committed in contravention of the Internal

Revenue laws, were committed during the judicial process and involve a prosecution recommendation solely under those sections.

9.5.12.4.3
(02-05-2024)

**Prosecution
Recommendation
Documents**

- (1) The following documents will be forwarded with prosecution recommendation referrals:
- a. Prosecution Recommendation Report.
 - b. Criminal Tax Counsel's CEM.
 - c. Transmittal memorandum.
 - d. Transmittal memorandum to the other operating divisions for all administrative investigations wherein information from the investigation can be used civilly.
 - e. Memorandum to the Director, Global Operation (only in sensitive investigations and money laundering investigations when the subject is a bank).
 - f. Notification letter to the principal in the prosecution recommendation (only in administrative investigations).
 - g. For referral of Simultaneous Criminal Investigation Program (SCIP) (see IRM 9.4.2, Sources of Information) the following is necessary:
 - The competent authority or designated investigation supervisor should be informed of the submission.
 - The transmittal memorandum to DOJ must identify the investigation as having been worked under the SCIP and include the anticipated date for the filing of charges by the foreign country.

Note: Pertinent documents are contained in the Unified Checklist (available on CI Connections).

