



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

9.9.1

FEBRUARY 7, 2025

## EFFECTIVE DATE

(02-07-2025)

## PURPOSE

- (1) This transmits revised IRM 9.9.1, Employee Criminal Investigation Management Information System Responsibilities and Procedures.

## MATERIAL CHANGES

- (1) Added required Internal Controls to comply with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers Monitoring and Improving Internal Controls.
- (2) Removed § throughout the IRM.
- (3) Updated “OL5081” to “BEARS” throughout the IRM.
- (4) Subsection 9.9.1.3(2) updated “1811” to “special agent and investigative professional agent” and “agent’s” to “employee’s”.
- (5) Subsection 9.9.1.3(3) updated “agent’s” to “employee’s” and added “or investigation professional staff”.
- (6) Subsection 9.9.1.3(4) updated to current procedures.
- (7) Added subsection 9.9.1.3(5) with current procedures.
- (8) Subsection 9.9.1.3(6) removed “For the sake of convenience and consistency, an Excel worksheet was created by HQ CIMIS staff and is accessible on the CI Connections CIMIS Reference Materials website under the Personnel link.” and added “see the CIMIS Reference Materials SharePoint site for more information.”
- (9) Subsection 9.9.1.4(2) updated “agent’s” to “employee’s” and added “or investigation professional staff”.
- (10) Subsection 9.9.1.4(4) updated to current procedures.
- (11) Add subsection 9.9.1.4.1(3) with current procedures.
- (12) Subsection 9.9.1.4.8(1) updated “support” to “professional”.
- (13) Subsection 9.9.1.4.9(f) removed “CI:OPS” and added “the DFO of the requesting SAC office”.
- (14) Editorial changes made throughout the IRM for clarity.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.9.1 dated October 27, 2017.

**AUDIENCE**

Criminal Investigation

Shea C. Jones  
Deputy Chief, Criminal Investigation  
for  
Guy A. Ficco  
Chief, Criminal Investigation

9.9.1

Employee Criminal Investigation Management Information System Responsibilities and Procedures

## Table of Contents

9.9.1.1 Program Scope and Objectives

9.9.1.1.1 Background

9.9.1.1.2 Authority

9.9.1.1.3 Roles and Responsibilities

9.9.1.1.4 Program Management and Review

9.9.1.1.5 Program Controls

9.9.1.1.6 Acronyms

9.9.1.1.7 Related Resources

9.9.1.2 Input Documents

9.9.1.3 Procedures and Responsibilities of Criminal Investigation Employees

9.9.1.3.1 Special Agents

9.9.1.3.2 Supervisory Special Agents and Management Officials

9.9.1.3.3 Assistant Special Agents in Charge (ASAC)

9.9.1.3.4 Special Agents in Charge

9.9.1.3.5 Resident Agent in Charge (RAC)

9.9.1.3.6 Investigation Development and Support Unit

9.9.1.3.7 Directors, Field Operations

9.9.1.3.8 CIMIS Subject Matter Experts (SME)

9.9.1.3.9 Headquarters Criminal Investigation Management Information System Staff

9.9.1.3.10 Administrative Support



---

# Employee Criminal Investigation Management Information System Responsibilities and Procedures 9.9.1

---

page 1

## 9.9.1.1 (02-07-2025) **Program Scope and Objectives**

- (1) Purpose: This section is designed to describe the Criminal Investigation Management Information System (CIMIS) database, its input documents, and the responsibilities and duties of various Criminal Investigation (CI) employees and specialty units to ensure that the database contains accurate and timely information.
- (2) Audience: All CIMIS users and management personnel.
- (3) Policy Owner: Director, Advanced Analytics & Innovation (AAI).
- (4) Program Owner: Director, AAI.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: To make changes to this IRM section email CIHQIRM@ci.irs.gov.

## 9.9.1.1.1 (02-07-2025) **Background**

- (1) The CIMIS is a web-based application which provides a central location for users with various levels of access to input, monitor, and report on CI employee information, investigative equipment, investigations, and time reporting. The CIMIS integrates various CI management systems composed of systems that track the status and progress of CI investigations, time expended by CI employees on investigations (Monthly Activity Reports), employee (personnel) information, and investigative equipment. Authenticated and authorized users can enter specific data for validating online transactions, processing of queries, and integrating report features. Data from this application may also be exported to other CI applications, as well as affiliated federal and state government agencies.

## 9.9.1.1.2 (10-27-2017) **Authority**

- (1) See IRM 9.1.2, Authority, for the delegated authority relating to IRM 9.9.1, Employee Criminal Investigation Management Information System Responsibilities and Procedures.

## 9.9.1.1.3 (02-07-2025) **Roles and Responsibilities**

- (1) The Director, AAI is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.
- (2) See 9.9.1.4, Procedures and Responsibilities of CI employees.

## 9.9.1.1.4 (02-07-2025) **Program Management and Review**

- (1) The Director, AAI, 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 all interim content into the next revision of this IRM section prior to the expiration date.

## 9.9.1.1.5 (02-07-2025) **Program Controls**

- (1) The Director, AAI, will review CIMIS documentation relating to system enhancements, oversee their program, and ensure employee compliance with all applicable elements of this IRM.

## 9.9 Criminal Investigation Management Information System (CIMIS)

9.9.1.1.6  
(02-07-2025)

### Acronyms

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

Acronym	Definition
<b>ASAC</b>	<b>Assistant Special Agent in Charge</b>
<b>BEARS</b>	<b>Business Entitlement Access Request System</b>
CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
COP	Conditions of Probation
CSA	Compliance Support Assistant
GI	General Investigation
GOV	Government Owned (Operated) Vehicle
HQ	Headquarters
IDRS	Integrated Data Retrieval System
IDS	Investigation Development and Support
IRS-CI	Internal Revenue Service-Criminal Investigation
JCO	Judgement & Commitment Order
NCIU	Nationally Coordinated Investigations Unit
OPS	Office of Operations, Policy & Support
PI	Primary Investigation
POD	Post of Duty
QRP	Questionable Refund Program
RAC	Resident Agent in Charge
RPP	Return Preparer Program
SA	Special Agent
SAC	Special Agent in Charge
SAR	Special Agent's Report
SCI	Subject Criminal Investigation
SDC	Scheme Development Center
SIA	Seizure Investigative Activity
SME	Subject Matter Expert
SSA	Supervisory Special Agent
TFIA	Tax Fraud Investigative Aide
TIMS	Total Inventory Management System

Acronym	Definition
ASAC	Assistant Special Agent in Charge
BEARS	Business Entitlement Access Request System
TIN	Taxpayer Identification Number
USC	United States Code

9.9.1.1.7  
(02-07-2025)  
**Related Resources**

- (1) 18 USC 1956.
- (2) 18 USC 1957.
- (3) IRM 9.4.1, Investigation Initiation.

9.9.1.2  
(02-07-2025)  
**Input Documents**

- (1) Information regarding CI employees, investigative equipment and motor vehicles, and criminal investigations is entered directly into the application from various source documents. Because the information is being entered by the same person who would ordinarily handle preparation of any input form(s), senior management made the decision to eliminate the extra process steps and have the employee enter the information directly into the application. In situations where support staff is providing assistance with the input of investigative information, it is expected that the lead agent or manager will provide all necessary guidance to the staff, including source documents, to ensure that accurate data is entered into CIMIS in a timely fashion.
- (2) The recommended method of recording in CIMIS all special agent and investigative professional staff time expended on investigative and non-investigative activities is for the individual reporting the time to use the "Upload 5043 from Diary" activity in CIMIS. This activity was designed to allow the user, with a few simple keystrokes, to pull the pertinent data from their local Diary application file into CIMIS, thereby eliminating the need to essentially perform dual input of the data (i.e., record it first in the Diary and then record it again in CIMIS). This input method will only work for an individual uploading their personal diary file. If a manager or other designee needs to enter time reporting information from an employee's diary into CIMIS, it will have to be done by "manual" input as described below.
- (3) As an alternative to using the "Upload 5043 from Diary" activity, a Form 5043, the Criminal Investigation Monthly Activity Report, that has either been printed from an employee's diary or prepared manually, may be used as an input form when entering special agent or investigation professional staff time into the system through the "Add New 5043" manual input activity.
- (4) The recommended method of recording in CIMIS mileage and usage information for the government-owned vehicles (GOV) in the CI fleet is to use the "Upload Vehicle Log from Diary" activity in CIMIS. This activity was designed to allow the user, with a few simple keystrokes, to pull the pertinent data from the vehicle log in their local Diary application file into CIMIS, thereby eliminating the need for administrative support staff to be involved. This input method will only work for an individual uploading their personal diary file. If a manager or

## 9.9 Criminal Investigation Management Information System (CIMIS)

other designee needs to enter vehicle usage information from an agent's diary into CIMIS, it will have to be done by "manual" input as described below.

- (5) As an alternative to using the "Upload Vehicle Log from Diary" activity, an Internal Revenue Service-Criminal Investigation (IRS-CI) Government Owned Vehicle Usage Report that has either been printed from an agent's diary or prepared manually may be used as an input form when entering vehicle usage into the system through the "Add New Vehicle Log" manual input activity.
- (6) Entry of necessary information to create a new CI employee or non-CI employee profile in CIMIS can be done from any reliable data source(s), see the *CIMIS Reference Materials SharePoint site* for more information.

### 9.9.1.3 (02-07-2025)

#### **Procedures and Responsibilities of Criminal Investigation Employees**

- (1) Source documentation regarding investigation updates should be gathered, analyzed and prepared so that the data is input on the same day the investigative action takes place but no later than five calendar days following the investigative action. In this case, the five calendar days "timeliness rule" specifically refers to inputting status updates on Subject Criminal Investigation's (SCI) approved for work in CIMIS. However, it is imperative that all investigative information is input in a timely manner.
- (2) Monthly activity time expended by all CI special agents and investigative professional staff should be uploaded or input no later than the second workday of the subsequent calendar month to allow for that time to be included in the monthly data snapshot. The employee needn't wait until the last minute (i.e., the first or second workday) to upload/input their time because monthly activity time can be recorded in CIMIS for future dates and subsequently updated if necessary.
- (3) Source documentation regarding personnel updates is to be gathered and submitted to update the employee profile, as soon as the change occurs (e.g., change in grade and/or position, move to a new post of duty (POD), transfer or detail to another assigned CI office/group, completion of training, new room or phone numbers, etc.).
- (4) Monthly GOV usage and mileage should be uploaded or input into CIMIS no later than the 2nd workday of the subsequent month.
- (5) The responsibility for the accuracy of the database rests with each CI employee. The following subsections describe those responsibilities and the corresponding procedures.

### 9.9.1.3.1 (02-07-2025)

#### **Special Agents**

- (1) Special agents (SA) are responsible for updating CIMIS when an investigative action takes place for immediate review and approval by their manager. At management discretion, or in the event that the SA is off the CI network and cannot log into CIMIS in a timely manner, the SA will gather, analyze, and submit to designated support staff (i.e., Subject Matter Expert (SME), Compliance Support Assistant (CSA), Tax Fraud Investigative Aide (TFIA), etc.) the source documentation needed to input the investigative action into CIMIS. See subsections 9.9.1.4.8 through 9.9.1.4.10 for further descriptions of designated support staff and their responsibilities.
- (2) Special agents are responsible for inputting their monthly activity into CIMIS, either through the "Upload 5043 from Diary" activity or by entering the informa-



tion manually through the “Add New 5043” activity, so that it is in the database no later than the second workday of the subsequent month. This policy helps ensure that management and HQ staff has the most accurate data available to them when running reports against the monthly snapshot.

- (3) Special agents are responsible for inputting their monthly vehicle usage and mileage, either through the “Upload Vehicle Log to CIMIS” activity or by entering the information manually through the “Add New Vehicle Log” activity, so that it is in the database no later than the second workday of the subsequent month.
- (4) When SAs request approval to initiate an investigation of a subject who resides in another field office’s territory, the SA will prepare a memorandum for their Special Agent in Charge’s (SAC) signature requesting concurrence of the other field office’s SAC to authorize an investigation of the subjects.

### 9.9.1.3.2 (02-07-2025) **Supervisory Special Agents and Management Officials**

- (1) Supervisory Special Agents and management officials are responsible for establishing employee access to the live database by working with the CIMIS SME/User Administrator to first register the employee as a CIMIS user in the Business Entitlement Access Request System (BEARS) system and then create an appropriate user profile in CIMIS.
- (2) The Supervisory Special Agent’s (SSA) review and approve all requests for a primary investigation (PI) with the exception of those initiated/developed:
  - a. By the Nationally Coordinated Investigations Unit (NCIU);
  - b. By the Scheme Development Center (SDC);
  - c. By the Investigation Development and Support (IDS) unit;
  - d. With the charges for Title 18 United States Code (USC) 1956 and/or 18 USC 1957; and
  - e. With the charges for Title 31.

**Note:** The SAC may grant authority to the Assistant Special Agent in Charge (ASAC) or SSA through local delegation orders to approve the PIs with charges for Title 18 USC 1956, 18 USC 1957, and/or Title 31.

- (3) The SSA, or their designee, will conduct a 100% review of all information entered into CIMIS for the initiation request of all SCIs. This review shall constitute the mandated **initial CIMIS Accuracy Review** and should be recorded as an Accuracy Review in CIMIS. Although Accuracy Reviews generally only involve twelve key fields of data, the initial managerial review must cover 100% of the entries. Once all data has been verified and is accurate, the SSA will forward to the SAC (through the ASAC if appropriate) if he/she decides that approval is warranted.
- (4) The SSAs will review all discontinued investigations. The SSAs have the authority to approve discontinued PIs if they have been delegated that authority in their field office; however, they are not authorized to discontinue PIs if it involves a money laundering investigation. Additionally, the SSAs are not authorized to discontinue general investigations (GI) or SCIs.
- (5) The SSAs have the authority to approve discontinued PIs that were evaluated in their group and which were originally numbered as a PI in the NCIU, SDC or IDS.

## 9.9 Criminal Investigation Management Information System (CIMIS)

- (6) The SSAs and management officials have the option to approve the Monthly Activity Reports (Form 5043) or allow the SA to upload the information directly into CIMIS.

### 9.9.1.3.3 (03-25-2011) Assistant Special Agents in Charge (ASAC)

- (1) Assistant Special Agents in Charge are to review all PI and SCI requests to initiate investigations. The authority to approve the initiation of PIs and SCIs, including 18 USC 1956 and/or 18 USC 1957 investigations or Title 31 investigations, may be delegated to the ASAC. This delegated authority should be recorded and stored in the field office files.
- (2) Correspondingly, ASACs have the authority to approve discontinued PIs or SCIs, if they have been delegated the authority to approve them in their field office. The ASAC is not authorized to discontinue SCIs, if they involve 18 USC 1956 and/or 18 USC 1957 investigations or Title 31 investigations.

### 9.9.1.3.4 (02-07-2025) Special Agents in Charge

- (1) Special Agents in Charge approve and date initiating requests for all types of investigations, as well as seizure investigative activity (SIA). The approval date the SAC enters for the investigation in CIMIS is the authorized, or “approved for work”, date of the investigation. The authority to approve PIs and SCIs including Title 18 and 31 investigations may be redelegated to the ASAC. The authority to approve GIs and SIA may not be redelegated.

**Note:** The Director, Field Operations must approve all SCI and SIA requests on sensitive investigations. (See IRM 9.4.1, Investigation Initiation).

**Note:** The Director, Field Operations must approve specialized GIs for imprest funds. The Director, Criminal Investigation, Office of Operations, Policy & Support (CI:OPS) will approve any GI that is national in scope.

- (2) The SAC, or their designee ASAC, has approval authority for investigations based upon alleged violations of 18 USC 1956 and/or 18 USC 1957 or alleged violations of Title 31.
- (3) The SAC has the authority to authorize the discontinuance of all types of criminal investigations.
- (4) The SAC will be responsible to ensure that investigations are numbered only on individuals and entities alleged to have violated statutes under the jurisdiction of the IRS.
- (5) The SAC will request in writing, CI-HQ approval to initiate an investigation when an open investigation of an individual or entity already exists (i.e., “dual numbering”).
- (6) The SAC will request concurrence to authorize an investigation of a subject(s) who resides in another field office’s territory. This concurrence memorandum will be made part of the investigation’s administrative file.
- (7) The SAC is responsible for the accuracy of the employee and user profiles and to assure the profiles are updated as needed. At a minimum, on an annual basis, employee and user profiles will be reviewed and certified as accurate.

9.9.1.3.5  
(10-27-2017)  
**Resident Agent in  
Charge (RAC)**

- (1) The RAC is responsible for reviewing all questionable refund program (QRP) and return preparer program (RPP) schemes to ensure that they meet referral criteria prior to initiating a PI and assigning the PI to a field office to be worked. The RAC is responsible for following up with the field office to ensure that the evaluation time frames are being followed.

9.9.1.3.6  
(10-27-2017)  
**Investigation  
Development and  
Support Unit**

- (1) RESERVED.

9.9.1.3.7  
(10-27-2017)  
**Directors, Field  
Operations**

- (1) The Director, Field Operations must approve all SCIs and SIA involving sensitive individuals and entities such as clergy, politicians, attorneys, and accountants. (See IRM 9.4.1, Investigation Initiation).

9.9.1.3.8  
(02-07-2025)  
**CIMIS Subject Matter  
Experts (SME)**

- (1) The CIMIS-SME in each field office is the primary point of contact for CIMIS issues within that field office. The SME will be the only individual with the ability to correct erroneous status code entries for investigations, as well as the ability to correct employees' historical employee position and monthly activity report records. Additionally, the SME will be granted the permissions to perform normal editing of nearly all of the investigative and time reporting data that is originally entered by SAs or administrative professional staff. The CIMIS-SME is to be the contact point for field office information requests.
- (2) The SME will also function as the principal User Administrator for CIMIS in their respective field office or Director, Field Operations office. This duty entails advising potential users and their managers on what permissions to request; creating and editing user profiles with the appropriate roles; deactivating user profiles when applicable; and running user profile reports on an annual basis, or as needed by management to assist with BEARS recertification.
- (3) The CIMIS-SME will also be responsible for conducting CIMIS accuracy reviews. Annually, the CIMIS-SME must perform accuracy reviews on a sample basis – 25 percent of total SCIs (open and pipeline) in each group. It is suggested that the CIMIS-SME perform these reviews in conjunction with group administrative (Administrative Office) reviews. For each sampled investigation, the review should cover, at a minimum, the following 12 CIMIS entries:
  - a. Taxpayer Identification Number (TIN),
  - b. CI Program Area,
  - c. Grand Jury Code,
  - d. Industry,
  - e. Occupation,
  - f. Source,
  - g. Fraud Schemes/Criminal Activities,
  - h. Provable Money Laundering Amount (if applicable),
  - i. Other Agencies,
  - j. Total Criminal Deficiency (if applicable),
  - k. Conditions of Probation (COP) expiration date (if applicable),
  - l. COP terms met (if applicable).

## 9.9 Criminal Investigation Management Information System (CIMIS)

- (4) For each SCI reviewed, the CIMIS-SME is to review the source documents in Total Inventory Management System (TIMS) and/or the hardcopy files (with the CSA, TFIA, SA, or SSA, if necessary) to verify the 12 fields. The CIMIS documentation is not to be used for verification. Depending on the outcome, an expanded review (beyond 25 percent) can be undertaken, if necessary.
- (5) The CIMIS-SME will also be responsible for reviewing the aforementioned 12 fields for accuracy upon closing or discontinuance of all investigations, which will include verifying the information against the Special Agent's Report (SAR), indictment, plea agreement, and/or Judgement & Commitment Order (JCO).
- (6) Following each review, the CIMIS-SME or SSA will make an entry in the "Accuracy Review" section under "Review Comment", listing the type of review conducted (i.e., Initial, 25 percent Sample, or Closing) and a brief mention of whatever corrections resulted from the review. If desired, further annotation can be made in the Accuracy Review activity to specify the documents reviewed in verifying the information (Integrated Data Retrieval System (IDRS) information, referral, grand jury documentation, SAR, JCO, etc.). In lieu of listing in the Review Comment all of the documentation reviewed, a statement can be made to refer to the TIMS folder for further information.

9.9.1.3.9  
(02-07-2025)

### Headquarters Criminal Investigation Management Information System Staff

- (1) The CIMIS staff at HQ is available to answer questions in regards to the preparation and input of investigative equipment, as well as personnel and Form 5043 information into CIMIS. The HQ-CIMIS staff, as data administrators, may make corrections and solve problems. Some CIMIS activities can only be done by the HQ-CIMIS staff, including but not limited to, the following areas:
  - a. The establishment or realignment of a group or branch.
  - b. The establishment or relocation of POD.
  - c. The establishment or realignment of field offices.
  - d. The shutdown of a POD.
  - e. The transfer of an investigation from one field office to another. This action must have the approval of both SACs involved in the transfer.
  - f. Enable the numbering of dual investigations. The system will display a message to alert the agent when initiating an investigation if an open investigation already exists on an individual or entity. The HQ-CIMIS staff, upon receiving authorization from the DFO of the requesting SAC Office will make the appropriate entries in CIMIS.
  - g. Reactivate/reinstate CI employee profiles when occurring in a different organization from where they were terminated.
  - h. Handle ad hoc reporting and specialized data requests.
  - i. Add and/or modify tracking information reference values in the database (e.g., violations, fraud scheme/criminal activities, skills, etc.).

9.9.1.3.10  
(10-27-2017)

### Administrative Support

- (1) Employees in various professional staff positions may assist SAs and SSAs in updating CIMIS records regarding ongoing investigations, active equipment, and monthly time activity. The accuracy and timeliness of the CIMIS entries remain the responsibility of the SSA and SA.