

### 1132.73 (12-21-87) Taxpayer Service Division

The Taxpayer Service Division is responsible for planning, managing, directing and executing a comprehensive, year-round, international taxpayer service program which will provide full and responsive assistance to taxpayers. The Division authorizes extensions of time for filing. The Division also provides authoritative, prompt, courteous, and responsive service on taxpayer requests. The Division performs detailed research and initiates contacts with other offices (including service centers) to resolve issues raised by taxpayers. The Division operates a toll-free telephone system (Puerto Rico) and ensures a proper balance of staffing between this activity and all other taxpayer service activities, and is responsible for preparing periodic reports of taxpayer service activities. The Division manages the taxpayer education program by identifying taxpayer education needs and developing and administering the program to meet these needs. The Division is responsible for planning, developing and coordinating the Taxpayer Service Program at the foreign posts.

### 1132.74 (12-21-87) Examination Division

The Examination Division administers an international examination program involving the selection and examination of all types of Federal tax returns filed with the Assistant Commissioner (International) (other than those relating to employee plans and exempt organizations and others excepted in IRM 1112.51). Is responsible for the examination of certain offers in compromise, informants' claims for reward that have been referred by service centers and related activities. The examination program includes the classification of returns for field and office examinations, participation with special agents in the conduct of tax fraud investigations, and is responsible for furnishing personnel to provide assistance during the filing period to taxpayers living abroad. Plans, directs and supervises the overseas examination program. Directs programs for the exchange of estate and gift tax data with foreign governments under the tax conventions. Is responsible for the maintenance of good relationships with regions and districts and is responsive to their requirements for assistance in the foreign area. Is responsible for the disclosure function. The Ex-

amination Division consists of the Examination Branch, Quality Review Staff and Planning and Special Programs Staff

### 1132.75 (12-21-87) Criminal Investigation Division

The Criminal Investigation Division enforces the criminal statute applicable to income, estate, gift, employment, and excise tax laws (other than those excepted in IRM 1112.51) involving United States citizens residing in foreign countries and nonresident aliens subject to Federal income tax filing requirements by developing information concerning alleged criminal violations thereof, evaluating allegations and indications of such violations to determine investigations to be undertaken; investigating suspected criminal violations of such laws, recommending prosecution when warranted, and measuring effectiveness of the investigation processes. Assists other Criminal Investigation offices in special inquiries, secures information from foreign countries relating to tax matters under joint investigation by district offices involving United States citizens, including those involved in racketeering, stock fraud and other illegal financial activity, by providing investigative resources upon district and/or the Office of the Assistant Commissioner (Criminal Investigation) requests; also assists the U.S. attorneys and Chief Counsel in the processing of criminal investigation cases, including the preparation for the trial of cases.

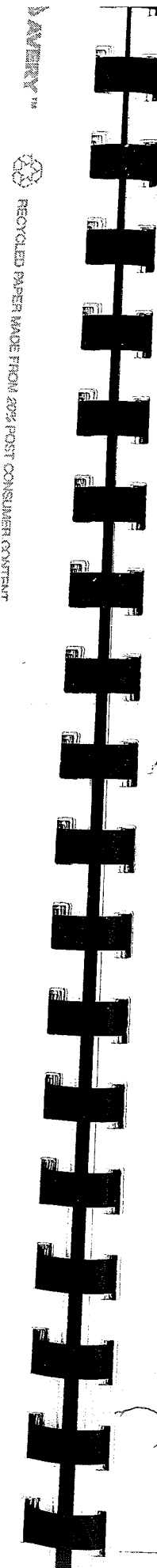
### 1132.8 (1-6-87) Office of Tax Administration Advisory Services

### 1132.81 (1-6-87) Director, Office of Tax Administration Advisory Services

The Office of Tax Administration Advisory Services provides technical advice and assistance in modernizing and strengthening the tax administration systems of foreign governments, particularly developing nations, in line with the foreign policy of the United States and

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§ 7608. Authority of internal revenue enforcement officers

(a) Enforcement of subtitle E and other laws pertaining to liquor, tobacco, and firearms

Any investigator, agent, or other internal revenue officer by whatever term designated, whom the Secretary charges with the duty of enforcing any of the criminal, seizure, or forfeiture provisions of subtitle E or of any other law of the United States pertaining to the commodities subject to tax under such subtitle for the enforcement of which the Secretary is responsible may—

(1) carry firearms;

(2) execute and serve search warrants and arrest warrants, and serve subpoenas and summonses issued under authority of the United States;

(3) in respect to the performance of such duty, make arrests without warrant for any offense against the United States committed in his presence, or for any felony cognizable under the laws of the United States if he has reasonable grounds to believe that the person to be arrested has committed, or is committing, such felony; and

(4) in respect to the performance of such duty, make seizures of property subject to forfeiture to the United States.

(b) Enforcement of laws relating to internal revenue other than subtitle E

(1) Any criminal investigator of the Intelligence Division or of the Internal Security Division of the Internal Revenue Service whom the Secretary charges with the duty of enforcing any of the criminal provisions of the internal revenue laws or any other criminal provisions of law relating to internal revenue for the enforcement of which the Secretary is responsible is, in the performance of his duties, authorized to perform the functions described in paragraph (2).

(2) The functions authorized under this subsection to be performed by an officer referred to in paragraph (1) are—

(A) to execute and serve search warrants and arrest warrants, and serve subpoenas and summonses issued under authority of the United States;

(B) to make arrests without warrant for any offense against the United States relating to the internal revenue laws committed in his presence, or for any felony cognizable under such laws if he has reasonable grounds to believe that the person to be arrested has committed or is committing any such felony; and

(C) to make seizures of property subject to forfeiture under the internal revenue laws.

Handbook 1.16.4  
Identification Media  
Chapter 3  
Pocket Commissions

NOTE:

Log on to this website for more information on Pocket Commissions:  
[http://www.irs.ustreas.gov/prod/bus\\_info/tax\\_pro/irm-part/part01/31791.html#ss1](http://www.irs.ustreas.gov/prod/bus_info/tax_pro/irm-part/part01/31791.html#ss1)

\* Exhibit [1.16.4] 3-5 Pocket Commission Inserts

[1.16.4] 3.1 (02-19-1999)

Authorized Use

1. Pocket commissions will be issued only to those employees who are required to present proof of their authority in the performance of their official duties. With the exception of their use by Inspection, pocket commissions are primarily intended to identify Service personnel to the public when dealing with tax matters. They will not be issued to employees merely to identify themselves for transaction of routine business. Pocket commissions will only be displayed as prescribed in 3.2 of this Chapter. **Misuse of pocket commissions is a violation of the Rules of Conduct and may be a violation of Federal Law (18 U.S.C. 499).**

2. Pocket commissions are categorized as either "enforcement" or "nonenforcement." Enforcement commissions conform to the format prescribed by the Department of Treasury for Treasury Law Enforcement Officers and may be issued only to individuals in the 1811 series, Special Agents (Criminal Investigation) and Inspectors (Internal Security). Nonenforcement pocket commissions are those issued to all *other* authorized employees.

[1.16.4] 3.2 (02-19-1999)

Description

1. The enforcement pocket commission consists of a black leather combination shield/pocket commission case with cut-out on the outside for the enforcement shield. Inserted inside are laminated upper and lower pocket commission inserts. The upper insert contains the name of the employee. The lower insert contains the title, color photograph, and signature of the employee, certification of authority, serial number, and handwritten signature of the authorizing offices. The date of issue should be placed above the serial number.

2. The non-enforcement pocket commission consists of a red leather folder, embossed in gold on the outside with the Internal Revenue seal, the words "United States Treasury Department, Internal Revenue Service" and a straight line border. Affixed to the inside are laminated upper and lower pocket commission inserts. The upper insert contains the photograph and signature of the employee. The lower insert contains the name and title of the employee, date of issue, serial number, certification of authority of the employee, and the handwritten signature of the authorizing official.

**3. In the upper right hand corner of each commission is a line for the office code. This should be the geographic code of the issuing office (the same code used on ID cards). Each commission will have a serial number with the prefix IR and the suffix "E" on enforcement commissions and "A" on nonenforcement commissions.**

Clear, plastic covers may be used to protect the commission from wear, however, other adornments are not authorized.

*US Code as of: 01/02/01*

**Sec. 499. Military, naval, or official passes**

*US Code as of: 01/02/01*

**Sec. 499. Military, naval, or official passes**

**4. Whoever falsely makes, forges, counterfeits, alters, or tampers with any naval, military, or official pass or permit, issued by or under the authority of the United States, or with intent to defraud uses or possesses any such pass or permit, or personates or falsely represents himself to be or not to be a person to whom such pass or permit has been duly issued, or willfully allows any other person to have or use any such pass or permit, issued for his use alone, shall be fined under this title or imprisoned not more than five years, or both.**