

July 12, 2000

Subject: Transfer
of Criminal Referral Authority

Cancel Date: Upon Reading

Purpose

This notice advises Counsel employees of the transfer of criminal referral authority from the Office of Chief Counsel to IRS Criminal Investigation effective immediately.

Generally

Pursuant to Treasury Order 150-35, the Commissioner of Internal Revenue has been delegated the authority to refer all matters within the criminal investigative jurisdiction of the Internal Revenue Service to the Department of Justice for grand jury investigation, criminal prosecution, or other criminal enforcement action requiring court order or Department of Justice approval. The Commissioner has, in turn, delegated this authority to the Chief, Criminal Investigation Division. These Delegation Orders supersede Treasury Orders 150-31 and 150-23, and modify Treasury Order 107-04 and General Counsel Order 4 which delegated criminal referral authority to the Office of Chief Counsel. Accordingly, with the exception of referrals to receive advice described below, all referrals to the Department of Justice of matters within criminal investigative jurisdiction of the Internal Revenue Service should be made by authorized officials within the Criminal Investigation Division of IRS and not by attorneys in the Office of Chief Counsel.

Treasury Order 150-35 also provides that the Office of Chief Counsel retains concurrent authority to refer a matter to the Department of Justice in order to obtain advice prior to any referral being made by the Commissioner on a matter within the Commissioner's criminal investigative jurisdiction. Accordingly, authorized Counsel attorneys may still seek prereferral advice from the Justice Department. Any such referral for advice must be authorized in accordance with existing procedures.

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