

# CRIMINAL INVESTIGATION DIVISION (CI)

## *Fact Sheet*

### Operations

- CI is the only federal law enforcement agency with jurisdiction over violations of the federal tax laws and shares jurisdiction over money laundering (ML), bank secrecy act (BSA) and other related violations.
- CI is the 6<sup>th</sup> largest federal law enforcement agency with about 2,000 special agents and over 2,800 employees.
- CI special agents are sworn law enforcement agents, with law enforcement authority like their counterparts at FBI, DEA, HSI, Secret Service and ATF.
- Prosecution of CI investigations falls solely under the jurisdiction of the Department of Justice (DOJ) and their 93 U.S. Attorneys over 94 judicial districts.
- CI special agents are widely considered to be the best financial investigators in the U.S. Government and are often brought into investigations by U.S. Attorneys for their financial skillset.
- CI has 21 Nationwide Field Offices and 10 International Posts of Duty.
- About 2/3 of CI's time is spent working tax-related investigative matters and about 1/3 is spent on ML, BSA and other related crimes.
- CI self generates about 93% of their investigations, the remaining 7% are referred from civil IRS offices.
- Due to the sensitive nature of CI's work, CI office space, case management system, and computer network is distinctly separate from civil IRS systems and inaccessible by civil IRS personnel. CI operations are "walled off" from civil IRS.
- CI has historically been 2<sup>nd</sup> to the FBI in bringing white collar crime prosecutions to the DOJ.
- CI is the only law enforcement agency whose mission is solely focused on the investigation of financial crimes.
- CI is regularly the largest contributor to the [Treasury Forfeiture Fund](#), which is comprised of non-tax criminally derived assets seized by U.S. Treasury and Homeland Security law enforcement agencies.
- About 10% of CI's work is dedicated to working major Narcotics and Transnational Organized Crime investigations. \$60 million of the IRS appropriated budget (through the enforcement line item of the IRS budget) comes from the Office of National Drug Control Policy (ONDCP) to the IRS for CI to do this work.

### Funding

- CI receives their funding through the IRS "Enforcement" appropriation, which includes both IRS' Audit and Collection functions. This eliminates Congress' ability to allocate funding directly to CI for priority national law enforcement initiatives. CI is the only major law enforcement agency who does not have a separately appropriated budget from Congress.

### Organizational Structure

- The Chief/Director of CI reports to the Deputy Commissioner for Services & Enforcement (DCSE), who is responsible for 9 other offices/divisions at IRS, including the 4 largest operating divisions (LB&I, SBSE, W&I, and TEGE). The DCSE typically has significant taxpayer service and tax collection experience, but no law enforcement experience. The Chief/Director is the only head of a major law enforcement agency that does not report to a presidentially appointed/senate confirmed (PAS) position. The heads of other major law enforcement agencies are also PAS positions. In addition to the IRS Commissioner, both the IRS Chief Counsel and National Taxpayer Advocate (NTA) operate with significant independence & autonomy within the IRS. This allows the Chief Counsel & NTA offices to be directly accountable to Congress for the responsibilities of their respective offices. Chief Counsel, NTA and CI missions are complementary to, but not the same as the IRS mission.