



Internal Revenue Service

# Criminal Investigation



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IRS – Criminal Investigation



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## CRIMINAL INVESTIGATIONS FIELD OPERATIONS: INTERNATIONAL

2018



Headquarters



Attaché







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## SHARING TAX RELATED INFORMATION *for* CRIMINAL ENFORCEMENT

Domestically

Formally

**Tax Info**

Informally

Internationally

## **DOMESTICALLY**

Tax information is shared with other Federal, State, and Local Law Enforcement Agencies via:

- ❖ Tax Grand Jury Investigations
- ❖ Related Statute Determinations
- ❖ Sharing Agreements with States
- ❖ Referrals to Civil Divisions of IRS

# INTERNATIONAL COOPERATION & COLLABORATION

- ❖ Joint Investigative Teams (JITs)
- ❖ Bilateral & Multi-lateral Agreements
- ❖ Simultaneous Criminal Investigation Program Agreements (SCIPs)
  - Participating Countries: Australia, Canada, France, Italy, Japan, Mexico and South Korea
- ❖ Foreign Law Enforcement & Global Organizations
  - examples include: Europol, OECD, World Bank

# FORMAL *versus* INFORMAL

## Formal

- Tax  
Treaties/TIEAs
- MLATs
- Enforcement  
Operations

## Informal

- Attaché  
Assistance
- Police to Police  
Contacts
- FIU Exchanges

## **Case Discussion/Examples**

Criminal Enforcement is an important part of tax administration and sharing tax related information is paramount to attaining success.

Whether it's treaty information, human intelligence, or technology, working hand in hand – both the civil and criminal divisions – sharing tax information for criminal enforcement will only enhance tax compliance, while combatting threats against our tax and financial systems.