

Criminal Tax Manual

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1.00 ORGANIZATION AND AUTHORITY

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1.01 **TAX DIVISION AUTHORITY**

The functions assigned to, and conducted, handled, or supervised by, the Assistant Attorney General, Tax Division, are set forth in Department of Justice Regulations on the Tax Division, Sections 0.70 and 0.71 (28 C.F.R.)¹ which, for convenience of reference, are reproduced below.

Title 28 -- *Judicial Administration*

PART 0 (Zero) -- *ORGANIZATION OF THE DEPARTMENT OF JUSTICE*

Subpart N -- Tax Division

§ 0.70 *General functions.*

The following functions are assigned to and shall be conducted, handled, or supervised by, the Assistant Attorney General, Tax Division:

(a) Prosecution and defense in all courts, other than the Tax Court, of civil suits, and the handling of other matters, arising under the internal revenue laws, and litigation resulting from the taxing provisions of other Federal statutes (except civil forfeiture and civil penalty matters arising under laws relating to liquor, narcotics, gambling, and firearms assigned to the Criminal Division by Section 0.55(d)).

(b) Criminal proceedings arising under the internal revenue laws, except the following: Proceedings pertaining to misconduct of Internal Revenue Service personnel, to taxes on liquor, narcotics, firearms, coin-operated gambling and amusement machines, and to wagering, forcible rescue of seized property (26 U.S.C. 7212(b)), corrupt or forcible interference with an officer or employee acting under the Internal Revenue laws (26 U.S.C. 7212(a)), unauthorized disclosure of information (26 U.S.C. 7213), and counterfeiting, mutilation, removal, or reuse of stamps (26 U.S.C. 7208).

(c)(1) Enforcement of tax liens, and mandamus, injunctions, and other special actions or general matters arising in connection with internal revenue matters.

(2) Defense of actions arising under section 2410 of Title 28 of the United States Code whenever the United States is named as a party to an action as the result of the existence of a Federal tax lien, including the defense of other actions arising under section 2410, if any, involving the same property whenever a tax-lien action is pending under that section.

(d) Appellate proceedings in connection with civil and criminal cases enumerated in paragraphs (a) through (c) of this section and in Section 0.71, including petitions to review decisions of the Tax Court of the United States.

[Order No. 423-69, 34 FR 20388, Dec. 31, 1969, as amended by Order No. 445-70, 35 FR 19397, Dec. 23, 1970; Order No. 699-77, 42 FR 15315, Mar. 21, 1977; Order No. 960-81, 46 FR 52346, Oct. 27, 1981]²

§ 0.71 **Delegation respecting immunity matters.**

The Assistant Attorney General in charge of the Tax Division is authorized to handle matters involving the immunity of the Federal Government from State or local taxation (except actions to set aside ad valorem taxes, assessments, special assessments, and tax sales of Federal real property, and matters involving payments in lieu of taxes), as well as State or local taxation involving contractors performing contracts for or on behalf of the United States.

Prosecutions for obstruction of justice (18 U.S.C., Secs. 1501-1511), perjury (18 U.S.C., Secs. 1621, 1622), false declarations before a grand jury or court (18 U.S.C., Sec. 1623), fraud and false statements in matters within the jurisdiction of a government agency (18 U.S.C., Sec. 1001), and conspiracy to defraud the United States (18 U.S.C., Sec. 371) come under Sec. 0.179 (28 C.F.R.). Section 0.179a provides, with respect to those offenses, as follows:

§ 0.179a **Enforcement responsibilities.**

(a) Matters involving charges of obstruction of justice, perjury, fraud or false statement, as described in Section 0.179, shall be under the supervisory jurisdiction of the Division having responsibility for the case or matter in which the alleged obstruction occurred. The Assistant Attorney General in charge of each Division shall have full authority to conduct prosecution of such charges, including authority to appoint special attorneys to present evidence to grand juries. However, such enforcement shall be preceded by consultation with the Assistant Attorney General in charge of the Criminal Division, to determine the appropriate supervisory jurisdiction. (See 38 CFR 0.55(p).)

(b) In the event the Assistant Attorney General in charge of the Division having responsibility for the case or matter does not wish to assume supervisory jurisdiction he shall refer the matter to the Assistant Attorney General in charge of the Criminal Division for handling by that Division.

[Order No. 630-75, 40 FR 53390, Nov. 18, 1975].

For prosecutions involving the charging of tax crimes as mail fraud, wire fraud, or bank fraud (18 U.S.C. Secs. 1341, 1343, 1344) or as predicates to a RICO charge or as the specified unlawful activity of a money laundering offense, cross reference should be made to Tax Division Directive No. 99 (Mar. 30, 1993), which is contained in [Chapter 3.00](#), *infra*.

1.02 **CRIMINAL ENFORCEMENT SECTIONS ORGANIZATION CHART**

- I. Assistant Attorney General Eileen J. O'Connor
- II. Deputy Assistant Attorney General (Criminal Tax) Rod J. Rosenstein
- III. Chiefs, Four Criminal Enforcement Sections
 - A. **Criminal Appeals & Tax Enforcement Policy Section**
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 Robert E. Lindsay, Chief
 Alan Hechtkopf, Assistant Chief
 - B. **Northern Criminal Enforcement Section**
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Rosemary E. Paguni, Chief
 Jerrold Kluger, Assistant Chief
 Curtis Nash, Assistant Chief

States and Territories:

Connecticut	Massachusetts	Ohio
Delaware	Michigan	Pennsylvania
Kentucky	New Hampshire	Rhode Island
Maine	New Jersey	Vermont
Maryland	New York	District of Columbia

Drug Task Force Liaison Attorneys for:
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C. ***Southern Criminal Enforcement Section***

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 Gregory Gallagher, Assistant Chief
 Ruth Lucas, Assistant Chief

States and Territories:

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Arkansas	New Mexico	West Virginia
Florida	North Carolina	Canal Zone
Georgia	South Carolina	Puerto Rico
Louisiana	Tennessee	Virgin Islands
Mississippi	Texas	

Drug Task Force Liaison Attorneys for:
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Arizona	Kansas	South Dakota
California	Minnesota	Utah
Colorado	Montana	Washington
Hawaii	Nebraska	Wisconsin
Idaho	Nevada	Wyoming
Illinois	North Dakota	American Samoa
Indiana	Oklahoma	Guam

Drug Task Force Liaison Attorneys for:
 Chicago, Denver, Los Angeles, San Diego and San Francisco.

1.03 **CRIMINAL ENFORCEMENT SECTIONS -- DELEGATION OF AUTHORITY**

The delegation of authority in criminal tax cases by the Assistant Attorney General, Tax Division, to the Deputy Assistant Attorney General (Criminal Tax), Tax Division, and to officials of the Criminal Enforcement Sections, Tax Division, is set forth in Tax Division Directive No. 115. For convenience of reference, Directive No. 115 is reproduced in [Chapter 3.00](#), *infra*.

1. The Code of Federal Regulations is prima facie evidence of the text of the original documents. 44 U.S.C. § 1510.

2. The contents of the Federal Register are required to be judicially noticed. 44 U.S.C. § 1507.