2.00 CRIMINAL TAX PRACTICE AND PROCEDURES

(UNITED STATES ATTORNEYS' MANUAL)

This chapter directly links to the official edition of the cited USAM and Resource Manual provisions.

6-1.000 POLICY
6-1.100 Department of Justice Policy and Responsibilities
6-1.110 Criminal Tax Cases
6-1.130 Other Relevant Manuals for United States Attorneys
6-4.000 CRIMINAL TAX CASE PROCEDURES
6-4.010 The Federal Tax Enforcement Program
6-4.011 Criminal Tax Manual and Other Tax Division Publications
6-4.110 IRS Administrative Investigations
6-4.120 Grand Jury Investigations -- Generally
6-4.121 IRS Requests to Initiate Grand Jury Investigations
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6-4.123 Joint United States Attorney-IRS Request to Expand Tax Grand Jury Investigations
6-4.125 IRS Transmittal of Reports and Exhibits from Grand Jury Investigations
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6-4.214 Conferences
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6-4.218 Authorizations and Declinations
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6-4.245 Request to Decline Prosecution
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6-4.247 United States Attorney Protest of Declination
6-4.248 Status Reports
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6-4.310 Major Count Policy/Plea Agreements
6-4.320 Nolo Contendere Pleas
6-4.330 Alford Pleas
6-4.340 Sentencing
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Tax Resource Manual Material
5. Origin of IRS Administrative Investigations
6. IRS Joint Administrative Investigations
7. General Enforcement Plea Program
8. Effect of Declination on Administrative Investigations
11. IRS Access to Grand Jury Material

USAM 9-13.900 Access to and Disclosure of Tax Returns in a Non-tax Criminal Case

Criminal Resource Manual Material
501. Access to and Disclosure of Tax Returns in a Non-Tax Criminal Case
502. Definitions
503. Disclosure
504. Consent to Disclosure
505. Access to Returns and Return Information
509. Use of Certain Disclosed Returns and Return Information in Judicial or Administrative
| 511. | Restrictions on Disclosures, 26 U.S.C. § 6103(i)(6) |
| 512. | Communication with IRS Personnel |
| 513. | Utilization of IRS Personnel |