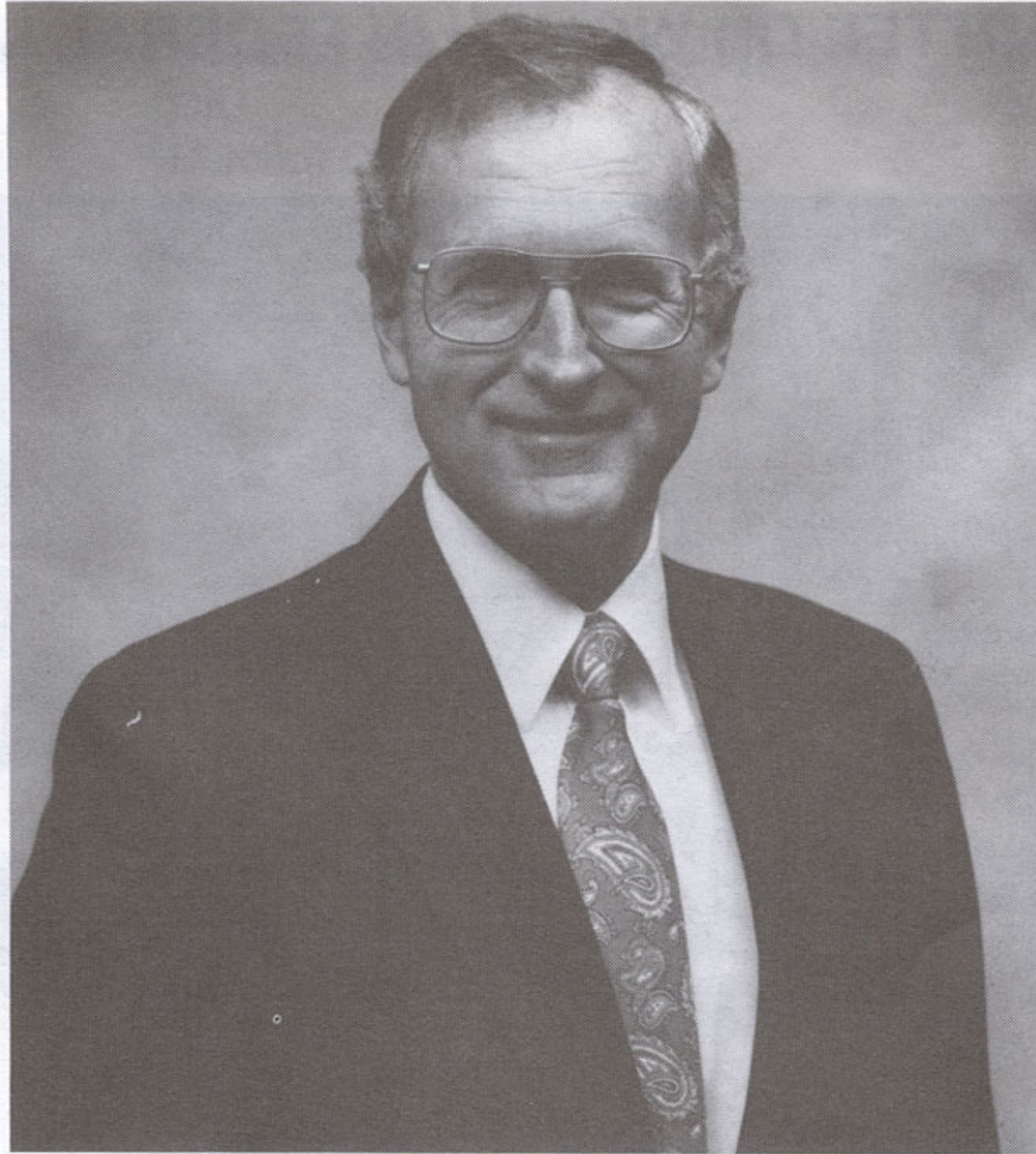


Message from the Assistant Commissioner Internal Revenue Service Criminal Investigation



Assistant Commissioner Inar Morics

The Internal Revenue Service Criminal Investigation (CI) function supports the overall IRS mission by promoting voluntary compliance with the Internal Revenue laws through enforcement of criminal statutes relative to tax administration and related financial crimes.

Our special agents identify and investigate violations involving income from legal and illegal money sources. This includes investigations of individuals who organize, direct and finance high-level criminal enterprises and those who try to circumvent the voluntary tax system.

In addition to our customary criminal tax work, we are also an integral part of the Organized Crime Drug Enforcement Task Force (OCDETF) Program and the Justice Department's Strike Force Program.

In 1991 we completed 5513 investigations, recommended 3572 prosecutions, and obtained 2651 convictions. These totals include tax violations and currency crimes relating to narcotics, organized crime, public corruption, bank and savings and loan fraud, fraudulent refund schemes and the broad area of white collar crime.

To become an IRS Criminal Investigation special agent, an appli-

cant must have three years of accounting and related business experience. He/she may substitute four years of college study that includes fifteen semester hours of accounting and nine hours of related business subjects for this requirement. Applicants must also pass the Treasury Enforcement Agent Examination, a written test used to measure investigative aptitudes.

Once hired, IRS Criminal Investigation special agents attend a comprehensive Special Agent Basic Training program which includes twenty-one weeks of formal training at the Federal Law Enforcement Training Center and extensive on-the-job training lasting from one to three years.

Women are integrally involved in every facet of our investigations as special agents, tax fraud investigative aides, and support personnel. Those who are special agents not only follow the paper trail in complex financial investigations, but also conduct searches, seizures and arrests and manage CID's increasingly diverse workforce.

The ratio of women special agents to the total number of special agents in our organization is growing. In 1985, 13.6 percent of our special

agents were women. In 1992, 20 percent (642) of CI's 3201 special agents are women. The ratio is significantly higher in current training classes. Of the 142 special agents who completed Special Agent Basic Training in 1991, 39 percent were women. Thirty-five percent of our undercover agents trained in 1991 were women.

As Assistant Commissioner of Criminal Investigation, I am committed to ensuring that women have the opportunity to enjoy successful and rewarding careers in law enforcement. Ten percent of CI's special agents in grades 13, 14, and 15 are women (191 out of 1873). Eleven percent (48) of CI's 429 managers are women. (This includes entry-level, mid-level, and top level managers.) CI also has two women in the Senior Executive Service.

There is no question that women have already made major contributions to law enforcement in our organization, as well as in many others. I am confident that as the number of women in law enforcement careers continues to grow, we will continue to see their positive impact in every facet of this important work.