

Internal Revenue Manual -- Abridged & Annotated
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Part IX. Criminal Investigations
IRM 9.4. Investigative Techniques
Chapter 9.4.2. Sources of Information

9.4.2.7. Special Operations Division

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1. Special Operations Division (SOD) is a multi-agency body designed to identify significant international and domestic drug trafficking and money laundering organizations.
2. Criminal Investigation currently participates at SOD with the Drug Enforcement Administration (DEA), Immigration and Customs Enforcement (ICE), the Federal Bureau of Investigation (FBI), and the Department of Justice's (DOJ) Narcotics and Dangerous Drug Section (NDDS).
3. Special Operations Division provides operational analysis and investigation coordination to all participating agencies' field offices to support and enhance investigations targeting major drug trafficking organizations.
4. Department of Justice's NDDS directs and coordinates investigations with the US Attorney's Offices to ensure that each judicial district involved in a nationwide investigation is informed as to the actions occurring in other districts and the interrelationship of each district in the overall criminal conspiracy.
5. Special Operations Division has the ability to collect, collate, analyze, evaluate, and disseminate information and intelligence derived from worldwide multi-agency sources, including classified projects.
6. Special Operations Division converts extremely sensitive information into usable leads and tips which are then passed to the field offices for real-time enforcement activity against major international drug trafficking organizations.
7. Special Operations Division plays a crucial role by providing investigative leads and coordination that ensures FBI, DEA, ICE and IRS multi-jurisdictional investigations and prosecutions are conducted in concert to maximize the disruptive impact to criminal organizations.
8. Special Operations Division disseminates intelligence in the form of work products, leads, and tips. Department of Justice closely guards the information provided by SOD with strict oversight. The classified nature of all of these leads prevents their utilization in investigative or court reports. Usable information regarding these leads must be developed from such independent sources as investigative files, subscriber and toll requests, physical surveillance, wire intercepts, and confidential source information. Information obtained from SOD in response to a search or query request cannot be used directly in any investigation (i.e. cannot be used in affidavits, court proceedings or maintained in investigative files) because the information received from SOD will constitute confidential level "classified information".
9. Per Memorandum of Understanding, SOD resources can only be utilized for narcotics-related investigations.

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