**CHAPTER 400 – INVESTIGATIONS**

**(400)-400** **Theft of Property Type Investigations**

400.1 Overview.

This Section includes the following information related to theft of property type investigations:

* [Theft of Government Property](#TheftOfGovernmentProperty)
* [Theft of Non-Government Property](#TheftOfNonGovernmentProperty)
* [Prosecution in Local Jurisdictions](#ProsecutionLocalJurisdictions)
* [Report of Investigation Format](#ROIFormat)

400.1.1 [Acronyms Table](../acronyms-table/acronyms-table.docx).

400.2 Theft of Government Property.

Sections 233 and 333 of [IRM 1(16)12, Manager's Security Handbook](http://publish.no.irs.gov/irm/P01/pdf/31784D93.PDF) require that Internal Revenue Service (IRS) employees promptly report all thefts of government property to the local IRS Security function.

The local IRS Security function immediately notifies TIGTA and the Federal Protective Service (FPS) office supporting the office where the incident occurred. After the initial notification, the local IRS Security function furnishes TIGTA and FPS a copy of the Offense/Incident Report (GSA Form 3155).

400.2.1 Initiation Procedures. When initiation of a theft of government property type investigation is warranted, initiate an investigation in the Performance and Results Information System (PARIS) using the “Financial Fraud” Profile and violation code 428 - Theft/Embezzlement-IRS Funds or Property (Non-IT Asset). Initiate and title the investigation as follows:

|  |  |
| --- | --- |
| **If...** | **Then...** |
| The subject was an IRS employee at the time the theft was committed. | Initiate an Employee Investigation. Title the investigation in the employee’s name. |
| The subject is unknown but based on best information available, is believed to have been an IRS employee at the time the theft was committed. | Initiate an Employee Investigation. Title the investigation as "Complaint:" followed by the name of the complainant, if known; or "Allegation:" followed by a phrase describing the nature of the complaint, if complainant is unknown. |
| **If...** | **Then...** |
| The subject was a non-employee at the time the theft was committed. | Initiate a Non-Employee Investigation. Title the investigation in the non-employee's name. |
| The subject is unknown but based on best information available, is believed to not have been an IRS employee at the time the theft was committed. | Initiate a Non-Employee Investigation. Title the investigation as "Complaint:" followed by the name of the complainant, if known; or "Allegation:" followed by a phrase describing the nature of the complaint, if complainant is unknown. |

400.2.2 Responsibility of Special Agent Taking Complaint. When taking a complaint concerning theft of government property, obtain all facts possible, including:

* A detailed description regarding the location
* Identification of the IRS function where theft occurred
* Date, time and method of entry
* Description of damage
* Description, including model and serial numbers, of any government property stolen or lost
* Statement of any witnesses
* Names and titles of any other persons present, such as local police officials, General Services Administration (GSA) personnel, Federal Bureau of Investigations (FBI), U.S. Secret Service (USSS), IRS officials, etc., with whom future contact or liaison may be necessary

See Chapter 500, Section 140.7 that outlines reporting lost, damaged or stolen TIGTA-issued personal property.

**Note:** Notify the local police or any other authority, if appropriate.

400.3 Theft of Non-Government Property.

A theft of non-government property type investigation is initiated as an investigation of a reported theft of personal property. The principal concern in this type investigation is to determine if any employees are involved in such thefts.

400.3.1 Initiation Procedures. When initiation of a theft of non-government property type investigation is warranted, initiate an investigation in PARIS using the "Financial Fraud" Profile and violation code 429 - Theft/Embezzlement-Non-IRS Funds or Property. Initiate and title the investigation as follows:

|  |  |
| --- | --- |
| **If...** | **Then...** |
| The subject was an IRS employee at the time the theft was committed. | Initiate an Employee Investigation. Title the investigation in the employee’s name. |
| The subject is unknown but based on best information available, is believed to have been an IRS employee at the time the theft was committed. | Initiate an Employee Investigation. Title the investigation as "Complaint:" followed by the name of the complainant, if known; or "Allegation:" followed by a phrase describing the nature of the complaint, if complainant is unknown. |
| The subject was a non-employee at the time the theft was committed. | Initiate a Non-Employee Investigation. Title the investigation in the non-employee's name. |
| The subject is unknown but based on best information available, is believed to not have been an IRS employee at the time the theft was committed. | Initiate a Non-Employee Investigation. Title the investigation as "Complaint:" followed by the name of the complainant, if known; or "Allegation:" followed by a phrase describing the nature of the complaint, if complainant is unknown. |

400.3.2 Investigative Procedures. Consider the following basic steps in these type investigations:

* Ascertain whether local police have been notified; if not, have complainant notify the local police.
* Interview complainant as to circumstances, including detailed description of stolen property.
* Advise complainant to immediately notify credit card companies, banks, etc., if any of the stolen items could be used to make purchases, withdraw money or write checks in the name of the complainant.
* Advise complainant as to possible hazard of stolen keys for residence and automobile; also consider contacting GSA or building management to change locks on IRS facilities if such keys were stolen.
* Search premises for stolen items hidden for later retrieval, or for items abandoned by the thief as valueless; protect such items for possible fingerprint identification by local authorities.
* Interview any witnesses who may recall any persons in the area of the theft; obtain descriptions of suspects.
* Obtain copies of any “sign-in'' or “sign-out'' logs maintained by building security personnel.
* If the incident involves a burglary or break-in of government owned or leased premises, survey the location for any security weaknesses, and make recommendations to the local IRS Security function to correct any deficiencies.

400.3.3 Extent of Investigation. Determine the extent of investigation in these cases by the amount of information or number of leads available from the complainant and witnesses. Advise complainants of any significant developments in the investigation and instruct them to report to TIGTA any contact from banks, credit card companies or local police concerning use or recovery of any stolen items.

Coordinate referral of any information to the local authorities assigned to investigate the incident with the TIGTA Disclosure Officer. See [Chapter 700, Chief Counsel, Section 70.5](../../chapter700-counsel/700-70/700-70.docx#Referrals) of the TIGTA Operations Manual.

Close the case when it is apparent that all investigative leads have been fully covered and there appears to be no employee involvement. Closing the case does not preclude continued cooperation with local authorities investigating the incident.

400.4 Prosecution in Local Jurisdictions.

If TIGTA identifies a suspect, contact the TIGTA Disclosure Officer before furnishing the information to the local authorities investigating the incident. See [Chapter 700, Chief Counsel, Section 70.5](../../chapter700-counsel/700-70/700-70.docx#Referrals) of the TIGTA Operations Manual.

400.5 Report of Investigation (ROI) Format.

If there is no prosecution in the case, prepare the ROI in accordance with [Section 250.7](../400-250/chapter400-250.docx#ROI) of this Chapter.

If the case is to be prosecuted in state court, prepare the ROI in accordance with [Section 250.7](../400-250/chapter400-250.docx#ROI) of this Chapter **and** send the original to the TIGTA Disclosure Officer for review prior to referral to the state prosecutor as outlined in [Chapter 700, Chief Counsel, Section 70.5](../../chapter700-counsel/700-70/700-70.docx#Referrals), of the TIGTA Operations Manual.