Handbook 1.16.4
Identification Media

Chapter 3
Pocket Commissions

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Authorized Use

1. Pocket commissions will be issued only to those employees who are required to present proof of their authority in the performance of their official duties. With the exception of their use by Inspection, pocket commissions are primarily intended to identify Service personnel to the public when dealing with tax matters. They will not be issued to employees merely to identify themselves for transaction of routine
Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org
business. Pocket commissions will only be displayed as prescribed in 3.2 of this Chapter. Misuse of pocket commissions is a violation of the Rules of Conduct and may be a violation of Federal Law (18 U.S.C. 499).

2. Pocket commissions are categorized as either "enforcement" or "nonenforcement." Enforcement commissions conform to the format prescribed by the Department of Treasury for Treasury Law Enforcement Officers and may be issued only to individuals in the 1811 series, Special Agents (Criminal Investigation) and Inspectors (Internal Security). Nonenforcement pocket commissions are those issued to all other authorized employees.

[1.16.4] 3.2 (02-19-1999)

Description

1. The enforcement pocket commission consists of a black leather combination shield/pocket commission case with cut-out on the outside for the enforcement shield. Inserted inside are laminated upper and lower pocket commission inserts. The upper insert contains the name of the employee. The lower insert contains the title, color photograph, and signature of the employee, certification of authority, serial number, and handwritten signature of the authorizing offices. The date of issue should be placed above the serial number.

2. The non-enforcement pocket commission consists of a red leather folder, embossed in gold on the outside with the Internal Revenue seal, the words "United States Treasury Department, Internal Revenue Service" and a straight line border. Affixed to the inside are laminated upper and lower pocket commission inserts. The upper insert contains the photograph and signature of the employee. The lower insert contains the name and title of the employee, date of issue, serial number, certification of authority of the employee, and the handwritten signature of the authorizing official.

3. In the upper right hand corner of each commission is a line for the office code. This should be the geographic code of the issuing office (the same code used on ID cards). Each commission will have a serial number with the prefix IR and the suffix "E" on enforcement commissions and "A" on nonenforcement commissions.

4. Clear, plastic covers may be used to protect the commission from wear, however, other adornments are not authorized.

[1.16.4] 3.3 (02-19-1999)

Authorizing Officials

1. The Commissioner, Deputy Commissioner, Chief Inspector, Chief Officer, Assistant Commissioner (Criminal Investigation), Regional Commissioners, District Directors and the Chief Counsel, Deputy Chief Counsel, Associates Chief Counsel and Regional Counsels are the only approving authority for issuance of pocket commissions to authorized employees under their supervision.


Issuing Offices

1. Security offices at the Host Sites and National Office Headquarters Operations are responsible for issuing pocket commissions to authorized employees (see Exhibit 1.16.4.3-1). Security offices are responsible for maintaining and safeguarding supplies.

2. The Assistant Commissioner (Criminal Investigation) is the designated issuing officer for enforcement pocket commissions for Criminal Investigation personnel, Servicewide.

3. The Chief Inspector is the designated issuing officer for all Inspection personnel, Servicewide.

[1.16.4] 3.5 (02-19-1999)

Employees Authorized to Hold Pocket Commissions

1. Managers will identify those employees who are required to present proof of their authority during taxpayer contacts and will initiate requests for pocket commissions for authorized employees.

2. In order to hold a pocket commission, employees must meet the criteria in section 3.1 of this chapter and must be on the authorized list of pocket commission holders (see Exhibit 1.16.4.3-1).

3. To keep the list of authorized pocket commission holders current, recommended changes to the authorized list must be forwarded to the National Director, Real Estate Planning and Management Division (M:S:RE).
The memorandum requesting the change must provide the title, the series and the reason for adding the position (see Exhibit 1.16.4.3-2). Changes to the list must be sent through the Chief Officer of the requesting organization for concurrence before it is sent to M:S:RE.

[1.16.4] 3.6 (02-19-1999)

Issuance Procedures

1. Managers will request pocket commissions for authorized employees by forwarding a memorandum to the appropriate issuing office (see Exhibit 1.16.4.3-3). Authorized pocket commission titles are listed in Exhibit 1.16.4.3-1. The request must contain the following information.
   - name of employee
   - name of standard title and series for employee
   - type of pocket commission (enforcement/non-enforcement)
   - employee’s post of duty and phone number
   - new commission or replacement (if lost or stolen, attach a copy of the report)
   - duties which require need for credentials
   - manager’s phone number and mailing address
   - photo, if applicable

2. Photographs for pocket commissions must be 1 1/6” wide X 1 5/16” high and printed on single weight paper.

3. Photos made with the ID card cameras with the IRS seal, blue background, and trimmed to the appropriate size, are acceptable. (Photo should be taken with a forehead distance of 50 inches).

4. The pocket commission insert must be signed and dated by the authorizing official. Rubber stamped or preprinted facsimile signatures are not acceptable. Authority to sign pocket commissions may not be redelegated unless the authorized official will be away from the office for a period of time, then the Acting may sign pocket commissions. This authority is usually contained in the delegation of authority to act.

5. The inserts must be laminated in order to protect it from tampering and affixed to the folder in such a manner as to permit their later removal without mutilating the folder.

6. When an insert for a pocket commission becomes dirty or mutilated, or the photograph fails to resemble the bearer, it should be returned to the issuing office for destruction and replacement.

[1.16.4] 3.7 (02-19-1999)

Use of Pseudonyms on Pocket Commissions

1. In accordance with the Federal Service Impasses Panel decision dated March 10, 1992, Internal Revenue Service employees authorized to hold a pocket commission may use a registered pseudonym, in lieu of their legal name, to protect themselves from potential harassment by taxpayers.

2. No employee may have more than one pocket commission in their possession. If an employee is issued a pocket commission using a registered pseudonym, that individual may not be issued any other pocket commission. If an employee is already in possession of a pocket commission, it must be recovered prior to issuance of the pocket commission using a pseudonym.

3. Employees may not change back and forth between their real name and a pseudonym. Once a pocket commission is issued using a pseudonym, that commission remains in place until the employee transfers to another position or office or separates from the Service.

4. Requests for pocket commissions using pseudonyms must be made in writing by the employee’s manager. The request must include both the employee’s real name and his/her registered pseudonym, name of standard position title and series, type of pocket commission (enforcement/nonenforcement), employee’s post of duty and phone number, duties which require the need for credentials and the manager’s phone number and mailing address. (The requesting function is responsible for notifying Inspection when employees are approved to use a pseudonym.) The request must be approved by the Regional Commissioner, District Director or Chief Officer.
[1.16.4] 3.8 (02-19-1999)

disposition

1. Pocket commissions are the property of the Internal Revenue Service. Immediately upon transfer, suspension or separation of an employee, the manager must ensure that the pocket commission is recovered. Upon recovery, the pocket commission will be returned to the issuing office and will be destroyed. If leather folders are in satisfactory condition, they should be retained for reuse.

2. If the employee is suspended, the pocket commission will be recovered by the manager and held pending the final determination of action.

3. When employees are on extended leave without pay, the pocket commission will be held until the employee's return. If the leave is expected to continue for more than one year the issuing office should destroy the pocket commission.

4. When an employee transfers to a position under the authority of another authorizing official or to a position where pocket commissions are not authorized, the pocket commission will be recovered and returned to the issuing office for reconciliation of ID media records and destruction of the commission.

5. Pocket commissions should be destroyed in accordance with the records disposition scheduled (see IRM 1.15.2, Records Disposition Handbook).

[1.16.4] 3.9 (02-19-1999)

retention of canceled pocket commissions upon retirement

1. Managers have the option to permit the retention of canceled pocket commissions by those eligible, however, such retention will not be automatic. A specific request, in writing, must be made by the employee's manager (or next of kin) at the time the pocket commission is recovered by the employee's manager.

2. Pocket commissions may be canceled and presented to employees identified by the following criteria:
   A. Employees retiring from the Service, or
   B. Employees who die while in the employ of the Service (pocket commissions to be presented to the next of kin).

3. Canceled pocket commissions may not be used for purposes of identification but may only be used for display purposes.

4. Pocket commissions using registered pseudonyms may not be canceled and presented to employees. These commissions must be recovered and destroyed.

5. All pocket commissions to be awarded will be forwarded by mail (see 1.6.1 of this Handbook for mail instructions) to the appropriate issuing office so that they may be properly canceled. After cancellation, the pocket commissions will be returned to the employee's manager for presentation to the retiree or the next of kin.

6. Each insert of each pocket commission will be stamped with a hot stamp validator with the word "MEMENTO". The stamp must be such that it will leave a colored (gold or blue) impression in each insert (into the laminate).

7. Enforcement commissions will be removed from the leather case and mounted on a red leather folder before being sent to the issuing office for cancellation.

8. Issuance of new or replacement credentials to retirees or persons previously separated from the Service is not authorized.

9. Records will be maintained on canceled commissions to ensure accountability of each pocket commission.

[1.16.4] 3.10 (02-19-1999)

protection and disposition procedures

1. All pocket commission inserts, upper and lower, both stock and completed, must at all times be under the custody and control of an authorized IRS employee or locked in a security container, even if stored in a secured area, unless more protection is specified.

2. The alphabetical records required by 3.11 below must always be under the custody and control of an authorized IRS employee or locked in a security container.

3. Items listed in (1) and (2) above, when no longer required must be destroyed in accordance with Chapter 3 of IRM 1.16.8 (Physical Security Standards).
4. The control and security of pocket commission inserts and supplies will be the direct responsibility of the Security function.

Records and Accountability

1. Form 1930, Custody Receipt for Government Property (or alternate method that captures the same information), will be required for each pocket commission issued.

2. Both an alphabetical file and numerical file will be maintained for pocket commissions. Form 1930 will be used for the alphabetical file and Form 6663, Numerical Pocket Commission Record (see Exhibit 1.16.4.3-4), will be used for the numerical file (a computerized listing is an acceptable alternative).

3. If a pseudonym is being used, an additional alphabetical file on the employee's registered pseudonym will be maintained in addition to 1 and 2 above (Form 1930 may be used for this purpose).

4. Inventory and destruction records will be maintained. A simple log showing receipt and use of supplies will be kept.

5. Annually, and on a sample basis, the accuracy of the pocket commission records will be audited and reconciled against the numerical and alphabetical file.

Exhibit [1.16.4] 3-1 (02/19/99)
Authorized Pocket Commission Holders

Executives

A. Commissioner

B. Deputy Commissioner

C. Chief Inspector, Chief Officers, Deputy Chief Inspector

D. Regional Commissioners

E. Assistant Commissioners, Assistants to the Commissioner and Deputy Commissioner, Assistant Chief Inspectors, Deputy Assistant Chief Inspectors

F. Regional Inspectors and Assistant Regional Inspectors

G. Director/Assistant Director of Districts, Service Centers and Computing Centers

H. Regional Chief Customer Services (Northeast Region)

I. Executive Officer for Service Center Operations (Taxpayer Service)

J. Chief Counsel, Deputy Chief Counsel, Associate Chief Counsel, Regional and District Counsel

Office of Chief Compliance Officer
Collection

A. Bankruptcy Specialist (GS-1101)

B. Program Manager (GS-340)

C. Revenue Officer (GS-1169)

D. Revenue Officer Aide (GS-592)
E. Revenue Representative (GS-099/592)
F. Tax Examining Assistant (GS-592)

Criminal Investigation
A. Asset Forfeiture Coordinator (GS-301)
B. Intelligence Analyst (GS-301/132)
C. Investigative Assistant (GS-1899)
D. Program Manager (GS-340)
E. Security Officer (GS-080/GM-080)
F. Seized Assets Assistant (GS-303)
G. Special Agent (GM/GS-1811)
H. Student Trainee (GS-099)
I. Tax Fraud Investigative Aid (GS-1802)
J. Telecommunications Specialist (GM/GS-391)
K. Trial Illustrator (GS-1084)

EP/EO
A. Actuary (GS-1510)

Examination
A. Appraiser (GS-1171)
B. Attorney (Estate Tax) (GS-905)
C. Disclosure Enforcement Specialist/Disclosure Officer/Disclosure Specialist (GS-301)
D. Dyed Diesel Compliance Officer (GS-1101)
E. Economist (GS-110)
F. Engineer (General--GS-801), (Mining--GS-880), Petroleum--GS-881), (Industrial--GS-896)
G. Examination Aide (GS-503)
H. Internal Revenue Agent (GS-512)
I. Legal Technician (GS-986)
J. Paralegal Specialist (GS-950)
K. Program Manager (GS-340)
L. Tax Auditor (GS-526)
M. Tax Technician (GS-526)

International
A. Assistant Revenue Service Representative (GM-301)
B. Attorney/Attorney (Estate Tax) (GS-905)
C. Disclosure Officer (GS-301)
D. Program Manager (GS-340)
E. Internal Revenue Agent (GS-512)
F. Revenue Officer (GS-1169)
G. Revenue Service Representative (GM-301)
H. Special Agent (GS-1811)
I. Tax Auditor/Tax Technician (GS-526)
J. Tax Fraud Investigative Aide (GS-1802)

Office of Chief Counsel
A. Attorney (GS-905)

Office of Chief Information Officer
A. Chief, Security and Disclosure Branch (Martinsburg Computing Center)
B. Disaster Recovery Coordinator (GS-343)

Office of Chief Inspector
A. Communications Specialist (GS-393)
B. Computer Programmer Analyst (GS-334)
C. Inspector (GS-1811)
D. Inspector (Trainee) (GS-099)
E. Internal Auditor (GS-511)
F. Internal Auditor (Trainee) (GS-599)
G. Internal Security Assistant/Investigative Aide (GS-1802)
H. Investigative Specialist (GS-1801)
I. Investigator (GS-1810)

**Office of Chief Taxpayer Services**

A. Electronic Filing Coordinator (GS-1035)
B. Public Affairs Officer (GS-1035)

Exhibit [1.16.4] 3-2 (02/19/99)
Request to Add Position to Authorized List
Form
Signatory Authority
4688A
Upper Insert (non-enforcement)
4688B
Upper Insert (enforcement) — This can be ordered from the Distribution Center
4689A
Chief Officer (National Office use only)
4689B
Chief Counsel
4689C
Regional Commissioner
4689D
District Director
4689G
Chief Inspector — enforcement (for inspectors only)
4689L
Assistant Commissioner (Criminal Investigation) — enforcement (for special agents only)
4689M
Chief Inspector
4689P
Commissioner
4689Q
Chief Inspector — (Internal Audit only)
Prefix

Numerical Pocket Commission Record

Date Pocket Commission was: Destroyed (D)

IR-DD

Retired (R)

Lost (L)

Commission No.

Name: Last, First, M.I.

Title of Pocket

Disposition Code

Commission/Date Issued

Month/Day/Year

00000A

Blue, Sky

Revenue Officer — 04/12/90

R — 06/30/98

00000A

Sample, Random S.

Revenue Agent — 05/15/90

L — 12/22/93

00000A

Solid, Rock R.

Tax Auditor — 06/21/90

00000A

Security, Guard
Disclosure Officer -- 06/23/90

D -- 05/22/94

00000A

Car, Box

Program Manager -- 07/01/90

00000A

00000A

00000A

00000A

00000A

00000A

00000A

00000A

00000A

Exhibit [1.16.4] 3-4 (02/19/99)

Numerical Pocket Commission Record
Mr. Sample is a revenue officer and as such may meet with taxpayers at their place of business, residence and/or IRS office regarding tax matters. In order to present proof of his authority when dealing with taxpayers, we request that Mr. Sample be issued a non-enforcement pocket commission.

If you have any questions, please contact (name of employee's supervisor) at (supervisor's phone number) (also include supervisor's office symbols if applicable and location).
DATE:

MEMORANDUM FOR

Chief, Facilities Management Branch Attn: Office of Security

FROM:

(Employee's Supervisor)

SUBJECT:

Request for Issuance of Pocket Commission (Non-Enforcement)

As authorized in 1.16.4.3.1 and Exhibit 1.16.4.3.1-1, please issue a non-enforcement pocket commission to:

Exhibit [1.16.4] 3-3 (02/19/99)
Request for Issuance of Pocket Commission

DATE:

MEMORANDUM FOR

NATIONAL DIRECTOR, REAL ESTATE PLANNING AND MANAGEMENT DIVISION

FROM:

CHIEF OFFICER OF REQUESTING ORGANIZATION

SUBJECT:

Request to Add Position to Authorizes List of Pocket Commission Holders

Please add the position of (title and series) to the list of authorized pocket commission holders. Individuals in this position (brief description of duties requiring proof of authority). In order to present proof of authority in the performance of their official duties, this position should be added to the list of authorized pocket commission holders.

Exhibit [1.16.4] 3-3 (02/19/99)
Request for Issuance of Pocket Commission