

When IRS Criminal Investigation Contacts You

First steps for tax professionals and tax business owners

IRS Criminal Investigation investigates potential criminal tax and related financial offenses. A contact does not by itself establish your status or mean charges will follow. Treat the contact seriously and obtain advice from criminal tax defense counsel before making a voluntary substantive statement.

During the initial contact

- ☐ Remain calm. Ask for the agent's name, agency, badge or credential information and contact details. Verify unexpected contact through an official channel.
- ☐ Ask whether the request is voluntary and whether a summons, subpoena, warrant or other legal process is involved. Obtain copies when available.
- ☐ For a voluntary interview, explain that you wish to consult an attorney before discussing the matter. Do not guess, minimize facts or offer an unprepared explanation.
- ☐ Contact defense counsel promptly and give counsel the full request and any deadlines. Do not assume a enrolled agent, accountant or civil tax attorney covers criminal tax defense.

A simple response for a voluntary interview

"I want to speak with an attorney before answering questions about this matter. Please give me your contact information and a copy of any request or legal process."

If agents present a search warrant

- ☐ Do not interfere with the search or physically obstruct agents. Contact counsel immediately and request a copy of the warrant and property receipt when available.
- ☐ Do not delete data, remotely wipe devices or tell others to move records. Let counsel assess the scope of the warrant and any privilege concerns.

Important distinction: declining a voluntary interview is different from ignoring a subpoena, summons or court order. Counsel must evaluate compelled testimony, document production and any privilege or constitutional issues separately.

Need help protecting your tax practice? [Schedule a confidential consultation](#) | (770) 829-0529

Sources [IRS Criminal Investigation](#); [About IRS Criminal Investigation](#); [Federal Criminal Rule 17](#). Reviewed October 22, 2026.

Educational information only; not legal advice or a complete compliance review. Includes recommended practices. No attorney-client relationship or outcome guarantee. Apply the law for the relevant tax year. © 2026 The Walton Firm LLC. Personal and internal business use permitted; redistribution or resale requires written permission.