



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.7.2

JANUARY 16, 2025

EFFECTIVE DATE

(01-16-2025)

PURPOSE

- (1) This transmits revised IRM 9.7.2, Civil Seizure and Forfeiture.

MATERIAL CHANGES

- (1) Added required Internal Controls to comply with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers Monitoring and Improving Internal Controls.
- (2) Removed § throughout IRM.
- (3) Subsection 9.7.2.5 removed “pre-seizure planning” and added “factors to consider in the decision to seize property and commence a forfeiture action”.
- (4) Subsection 9.7.2.6.3(3) removed “The Executive Office of Asset Forfeiture, Department of the Treasury”.
- (5) Subsection 9.7.2.7.5(4) removed “Treasury Executive Office of Asset Forfeiture”.
- (6) Subsection 9.7.2.7.11(2) removed “Treasury Executive Office of Asset Forfeiture, Department of the Treasury”.
- (7) Subsection 9.7.2.9.4(1) removed “Guidance and procedures for the preparation, planning, execution, and return of process for warrants of arrests *in rem* are contained in TEOAF Directive 23, Execution of Warrants of Arrest *In Rem* by Treasury Law Enforcement Agencies.”
- (8) Editorial changes made throughout the IRM for clarity.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.7.2 dated October 16, 2023.

AUDIENCE

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9.7.2

Civil Seizure and Forfeiture

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9.7.2.1
(01-16-2025)
Program Scope and Objectives

- (1) Purpose: This section provides guidance on the civil seizure and forfeiture process, to include aspects to consider whether utilizing or proceeding with an administrative seizure or judicial forfeiture method.
- (2) Audience: All Criminal Investigation (CI) employees.
- (3) Policy Owner: Director, Asset Recovery and Investigative Services (ARIS).
- (4) Program Owner: Director, ARIS.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: To make changes to this IRM section email CIHQIRM@ci.irs.gov.

9.7.2.1.1
(01-16-2025)
Background

- (1) Civil forfeiture is an *in rem* proceeding against the property itself, not the owner of the property. Civil forfeiture is a process that is separated from, and not dependent on, a criminal prosecution. Civil forfeiture can proceed administratively or judicially.

9.7.2.1.2
(01-16-2025)
Authority

- (1) Treasury Directive 15-42 delegates to the Commissioner, IRS seizure and forfeiture authority relating to violations of:
 - a. Title 31 United States Code (USC) 5313 and 5324 (Bank Secrecy Act). Title 31 5324 investigations involving “legal source” structuring, refer to IRM 9.7.1.3.1(6) and (7).
 - b. Title 18 USC 1956 and 1957 (where the underlying conduct is subject to investigation under Title 26 or the Bank Secrecy Act).
- (2) Treasury Directive 15-42 also delegates seizure authority to IRS relating to any other violation of 18 USC 1956 or 1957, if the agency with investigatory authority is not present to make the seizure. Property seized in these situations must be turned over to the agency with investigative authority.
- (3) Treasury Executive Office for Asset Forfeiture (TEOAF) has determined that CI can exercise judicial and/or administrative forfeiture authority under 18 USC 981(a)(1)(C) in instances where CI is pursuing a money laundering investigation and forfeiture of the property under 981 is incidental to the investigation of the subject or financial transaction(s) involved. Concurrence of the Assistant United States Attorney (AUSA) assigned to the investigation is required.
- (4) With respect to matters discovered within the investigatory jurisdiction of a Department of Justice (DOJ) bureau or the Postal Service, IRS shall adhere to the provisions in the “Memorandum of Understanding Among the Secretary of the Treasury, the Attorney General, and the Postmaster General Regarding Money Laundering Investigations”, dated August 16, 1990.
- (5) CI does not have investigatory jurisdiction for forfeitures under 18 USC 1955 (making it unlawful to conduct, finance, manage, supervise, direct, or own all or part of an illegal gambling business).

9.7.2.1.3
(01-16-2025)
Roles and Responsibilities

- (1) The Director, ARIS is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.7.2.1.4
(01-16-2025)

Program Management

- (1) The Director, ARIS will:
 - a. Review this IRM annually.
 - b. Update this IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments.
 - c. Incorporate all permanent interim content into the next version of this IRM section prior to the expiration date.

9.7.2.1.5
(01-16-2025)

Program Controls

- (1) The Director, ARIS will review and oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

9.7.2.1.6
(01-16-2025)

**Terms and Acronym
Table**

- (1) The table lists commonly used acronyms and their definitions:

Acronym	Definition
AFC	Asset Forfeiture Coordinator
ARIS	Asset Recovery & Investigative Services
AUSA	Assistant United States Attorney
CI	Criminal Investigation
DFO	Director of Field Operations
DOJ	Department of Justice
Fed. R. Crim. P.	Federal Rules of Criminal Procedure
IRM	Internal Revenue Manual
SAC	Special Agent in Charge
SUA	Specified Unlawful Activity
TEOAF	Treasury Executive Office for Asset Forfeiture
USAO	United States Attorney's Office
USC	United States Code

9.7.2.1.7
(01-16-2025)

Related Resources

- (1) IRM 9.7.4, Pre-Seizure Planning.
- (2) Various parts of 18 USC.
- (3) Various parts of 19 USC.
- (4) Various parts of 28 USC.
- (5) Various parts of 31 USC.

9.7.2.2
(05-14-2012)

**Civilly Forfeitable
Property**

- (1) All civil forfeiture statutes presently in effect are **in rem** statutes in which the property itself, not the owner of the property, is accused of wrongdoing. For that reason, only property that was actually used to commit, or was derived from, an offense, or property traceable to it, is subject to forfeiture.

- (2) Title 18 USC 981 governs forfeiture relating to money laundering, unlicensed money transmitting businesses (18 USC 1960), foreign crimes, proceeds from other criminal violations including offenses constituting 'specified unlawful activity' (as defined in 18 USC 1956(c)(7) and 18 USC 1961(1)), automobile theft and "carjacking", and assets of a domestic or international terrorist.
- (3) CI has investigatory jurisdiction under 18 USC 981(a)(1)(A) for forfeitures relating to money laundering. CI can also exercise forfeiture authority under 981(a)(1)(C) in instances where:
 - a. CI is pursuing a money laundering investigation and forfeiture of the property under 981 is incidental to the investigation of the subject or financial transaction(s) involved.
 - b. The Assistant United States Attorney (AUSA) assigned to the investigation concurs with use of this provision.
- (4) CI has investigatory jurisdiction under 31 USC 5317(c)(2) for the civil forfeiture of property involved in violation of the currency transaction reporting statutes, 31 USC 5313 or 5324. This includes the civil forfeiture of property involved in violations of 31 USC 5324(b), the penalty provision for the reporting requirements imposed under 31 USC 5331 relating to coins and currency received in a non-financial trade or business (Form 8300).
- (5) Title 31 USC 5317(c)(2) also provides for the civil forfeiture of any property involved in any conspiracy to commit a violation of 31 USC 5313 or 5324 in violation of the general conspiracy statute, 18 USC 371.

9.7.2.2.1

(05-14-2012)

Title 18 USC 984 – Civil Forfeiture of Fungible Property

- (1) Title 18 USC 984 is a statutory exception to the usual rule regarding tracing that would otherwise apply in 18 USC 981(a)(1)(A) or 31 USC 5317(c)(2) investigations.
- (2) Title 18 USC 984 applies in any civil forfeiture action in which the subject property is cash, monetary instruments in bearer form, funds deposited in an account in a financial institution, or precious metals. Any identical property found in the same place or account as the property involved in the offense that is the basis for the forfeiture shall be subject to forfeiture under 18 USC 984.
 - a. For example, suppose a person placed \$10,000 in laundered funds in a bank account on Monday and the account is seized for civil forfeiture on Friday. Suppose also that at the time of the seizure, the balance in the account is \$10,000, but that in between, on Wednesday, the balance dropped to zero and \$10,000 in unlaundered funds are deposited, so that the \$10,000 seized cannot be strictly traced back to the money laundering offense. In general, the \$10,000 seized on Friday was not the same money as the laundered funds that were placed in the account on Monday. Failing the tracing requirement, the government would not be able to forfeit the \$10,000. Under 18 USC 984, the government may forfeit the \$10,000 from that account without regard to fluctuations in the balance in the account.
- (3) A forfeiture action is commenced pursuant to 18 USC 981(a)(1)(A) or 31 USC 5317(c)(2) while invoking 18 USC 984 to by-pass the tracing rule.
- (4) Any civil forfeiture action pursuant to 18 USC 984 must be commenced not more than 1 year from the date of the offense.

- 9.7.2.3
(07-15-2002)
Statute of Limitations
- (1) Any civil forfeiture action must be commenced within 5 years after the time when the alleged offense was discovered, or within 2 years after the time when the involvement of the property in the alleged offense was discovered, whichever was later.
- 9.7.2.4
(07-15-2002)
Seizure of Property for Civil Forfeiture
- (1) The process of civil forfeiture begins with the actual or constructive seizure of the allegedly “guilty” property. Actual seizure of tangible personal property frequently occurs prior to the initiation of a formal civil forfeiture action.
- 9.7.2.5
(01-16-2025)
Pre-Seizure Planning
- (1) Because there are numerous issues involved beyond the legality to execute a seizure and commence a forfeiture action, IRM 9.7.4, Pre-Seizure Planning, has been devoted entirely to factors to consider in the decision to seize property and commence a forfeiture action.
- 9.7.2.6
(07-15-2002)
Methods of Seizure for Civil Forfeiture
- (1) Property subject to forfeiture under 18 USC 981(a)(1) may be seized pursuant to the methods described below as authorized in 18 USC 981(b)(1), (b)(2), and (j).
- 9.7.2.6.1
(05-14-2012)
Seizure Warrant
- (1) Property subject to forfeiture may be seized pursuant to a warrant obtained in the same manner as provided for a search warrant under Rule 41 of the Federal Rules of Criminal Procedure (Fed. R. Crim. P. 41). The AUSA must submit an application for the seizure of particular property, as well as a special agent’s sworn affidavit setting forth the facts that provide probable cause for the seizure.
- (2) A seizure warrant may be issued in any judicial district in which a civil forfeiture action against the property may be filed, and may be executed in any judicial district in which the property is found. In the event that an out-of-district seizure is contemplated, it must involve consultation and coordination with the US Attorney’s Office and the field office within the judicial district in which the seizure is to occur.
- (3) Title 18 USC 985 requires that civil forfeiture of real property proceed judicially. Except as provided in the statute, the real property that is the subject of a civil forfeiture action cannot be seized before entry of an order of forfeiture.
- Note:** The owners or occupants of the real property cannot be evicted absent notice and a hearing or an ex parte determination that there is probable cause for the forfeiture and that there are exigent circumstances that permit the seizure of the property without prior notice and an opportunity for the property owner to be heard.
- 9.7.2.6.2
(07-25-2007)
Warrant of Arrest In Rem
- (1) Property may be seized where a complaint for forfeiture has been filed in US district court and the court has issued a warrant of arrest *in rem*. A warrant of arrest *in rem* must be issued for the arrest of any asset that is to be forfeited in a civil judicial forfeiture proceeding. It is not appropriate to use a warrant of arrest *in rem* when property is to be forfeited administratively, because it is issued only after judicial forfeiture proceedings have been formally commenced.

- (2) A warrant of arrest *in rem* is issued by the clerk of the court when a complaint of forfeiture is filed. The complaint must describe with “reasonable particularity” the property involved, the place of seizure, and other allegations as required by the statute on which the forfeiture is based.
- (3) A warrant of arrest *in rem* is necessary for civil forfeiture even if the property is already in custody pursuant to an earlier seizure, in order to provide the court with jurisdiction over the property.
- (4) Where a civil forfeiture action is filed in a judicial district other than the judicial district where the property is located, the court’s authority to have a warrant of arrest *in rem* served on the property is based on the nationwide service provision of 28 USC 1355(d).

9.7.2.6.3
(01-16-2025)
Adoptions

- (1) State and local agencies generally request federal adoption when, after making a seizure, they determine that a state forfeiture proceeding is not possible or that a federal forfeiture proceeding would be more advantageous.
- (2) Adoptive seizures are only those seizures where 100% of the pre-seizure activity and related investigations are performed by the state or local seizing agency before a request is made for adoption. There must be a state violation and a federal basis for forfeiture in order for the seizure to be true adoption. Seizures resulting from joint investigations or task force cases are not adoptive seizures.
- (3) The TEOAF Directive Number 34, *Policy Limiting the Federal Adoption of Seizures by State and Local Law Enforcement Agencies*, sets general policies and procedures with respect to adoptions. Directive Number 34 is located on the Asset Recovery & Investigative Services (ARIS) website. The policies covered include:
 - a. Circumstances for considering adopting a seizure,
 - b. List of property that implicates public safety concerns,
 - c. List of property that is prohibited from adoption,
 - d. Requirements for an adoption of property that is not listed; however, believes property implicates public safety,
 - e. Circumstances for which this policy does not apply.
- (4) The general adoption procedures in Directive Number 34 cover the federal adoption form, Request for Adoption of State or Local Seizure (see Exhibit 9.7.2-1).
- (5) CI requires a legal review of the adoption by a Criminal Tax (CT) Attorney prior to taking custody of any seized assets from a state or local agency. CI also requires that a seizure warrant be obtained in state and local adoptions.

9.7.2.6.4
(10-16-2023)
**Restraining Orders and
Protective Orders**

- (1) The court may enter a restraining order to take any other action to preserve the availability of property subject to civil forfeiture upon the filing of a civil forfeiture complaint.
- (2) The court may also enter a restraining order to take any other action to preserve the availability of property subject to civil forfeiture before the filing of a complaint if, after notice to persons with an interest in the property and opportunity for a hearing, the court determines that:

- a. There is a substantial probability that the United States will prevail on the issue of forfeiture and that failure to enter the order will result in the property being destroyed, removed from the jurisdiction of the court, or otherwise made unavailable for forfeiture.
 - b. The need to preserve the availability of the property through the entry of the requested order outweighs the hardship on any party against whom the order is to be entered.
- (3) An order entered before the filing of a complaint is effective for not more than 90 days, unless extended by the court for good cause shown.
- (4) A temporary restraining order may be entered upon application of the United States without notice or opportunity for a hearing before the filing of a complaint. A temporary restraining order shall expire not more than 10 days after the date it is entered, unless extended for good cause shown or unless the party against whom it is entered consents to an extension for a longer period.

9.7.2.6.5
(07-15-2002)
**Seizures Without a
Warrant**

- (1) Property subject to forfeiture, other than real property, may be seized without a warrant if there is probable cause to believe that the property is subject to forfeiture and:
 - a. The seizure is made pursuant to a lawful arrest or search, and
 - b. Exigent circumstances exist creating the need to act promptly to prevent removal, destruction, or concealment of forfeitable property.
- (2) Special agents should attempt seizures without a warrant only after carefully considering the circumstances with which they are confronted, and should consult legal counsel, if time permits. Such seizures should only be made if the exigent circumstances prohibiting the timely obtainment of a seizure warrant can be clearly documented.

9.7.2.6.6
(10-16-2023)
Forfeiture of Proceeds

- (1) Whenever possible, CI's forfeiture activity will concentrate on utilizing 18 USC 981(a)(1)(A). However, there are situations where the subject is involved in money laundering activity; but, due to varying circumstances, only a portion of the assets can be traced to specific money laundering transactions. It would be inefficient to pursue forfeiture under two separate statutes, a portion of the assets under 18 USC 981(a)(1)(A) (Financial Transaction) and a portion under 18 USC 981(a)(1)(C) (Constitutes or is Derived from Proceeds). With the concurrence of the AUSA assigned to the investigation, 18 USC 981(a)(1)(C) can be used for the entire forfeiture. This forfeiture authority would also apply to Specified Unlawful Activity (SUA) proceeds seized during a legitimate money laundering investigation where none of the proceeds can be traced to money laundering transactions. CI has authority to forfeit property derived from proceeds traceable to SUA pursuant to 18 USC 981(a)(1)(C). The ability to forfeit assets under 18 USC 981(a)(1)(C) is designed to **support, not supplant** the primary statutes (forfeitures relative to financial transactions; 18 USC 981(a)(1)(A)) within the statutory jurisdiction of CI, and should only be utilized in investigations to which CI has devoted resources toward investigating money laundering violations. Forfeiture actions in which 18 USC 981(a)(1)(C) will be utilized will be approved at the Special Agent in Charge (SAC) level; however, such actions will be subject to periodic review.
- (2) The following guidelines set forth the circumstances governing the exercise of this authority and applicable procedures:

- a. Use of forfeiture authority under 18 USC 981(a)(1)(C) must be incidental to a legitimate money laundering investigation. This means the basis for any proposed forfeiture of property under 981 was developed in the course of an investigation of a particular subject(s) regarding potential money laundering violation(s) or the financial transaction(s) being investigated as a potential money laundering violation(s).
- b. Use of forfeiture authority under 981(a)(1)(C) will be limited to situations in money laundering investigations where no reasonable forfeiture alternative is available for the agency, i.e., proof required to forfeit under 981(a)(1)(A) (property involving in or traceable to a money laundering transaction) is lacking. These situations typically arise when the subject property cannot be traced to a specific financial transaction.
- c. The ability to forfeit SUA proceeds under 18 USC 981(a)(1)(C) will include administrative seizures (up to \$500,000 in personal property and unlimited as to cash) and judicial seizure investigations with the involvement and concurrence of the AUSA assigned to the investigation. Administrative forfeitures under these provisions include circumstances involving plea agreements and negotiated settlements and instances where the AUSA assigned to the investigation recommends the administrative forfeiture process be utilized.

9.7.2.7
(07-25-2007)

Administrative Forfeiture Proceedings

- (1) Administrative forfeiture is the process by which property may be forfeited to the United States by the seizing investigative agency without judicial involvement. The statutory language authorizing administrative forfeiture is found in the customs laws, 19 USC 1602–21. Title 18 USC 983 sets forth the general rules for civil forfeiture proceedings, including non-judicial or administrative forfeiture proceedings.

9.7.2.7.1
(07-15-2002)

Property Subject to Administrative Forfeiture

- (1) Property may be forfeited administratively if it includes the following:
 - a. Personal property that does not exceed \$500,000 in (aggregate) value.
 - b. Monetary instruments within the meaning of 31 USC 5312(a)(3), regardless of their value (bank accounts are not monetary instruments).

Note: Even when a number of separate personal property items are seized that could be forfeited administratively, and they were processed individually, it is DOJ policy that if their total aggregate value is over \$500,000, they are to be forfeited in a single judicial action when they are subject to forfeiture under the same statutory authority and on the same factual basis and when one person has an ownership interest in the seized property.

9.7.2.7.2
(01-16-2025)

Notice

- (1) TEOAF Directive Number 5, *Sixty-Day Notice Period in All Administrative Forfeiture Cases; Sample Notice Letter and Claim Form; Reporting Requirements for Extension of Time to Send Notices*, located on the *ARIS SharePoint*, sets forth the notice policy for administrative forfeitures in accordance with 18 USC 983 (a)(1).

9.7.2.7.3
(10-16-2023)

Time Limits for Sending Notice

- (1) Notice must be sent to interested parties in an administrative forfeiture action, as soon as practicable, and in no case more than 60 days after the date of the seizure, unless one of the exceptions listed below, (further explained in Directive Number 5) applies.

- a. A civil judicial forfeiture action is filed against the property and notice of that action is provided as required by law.
 - b. A criminal indictment containing a forfeiture count or allegation is obtained. (If the administrative forfeiture is terminated, a criminal seizure warrant or criminal restraining order must be obtained).
 - c. In the case of an adoptive seizure, notice shall be sent not more than 90 days after the date of seizure by the state or local law enforcement agency.
 - d. If the identity of an interested party is not determined until after seizure, notice shall be sent not later than 60 days after the determination of the identity of the party.
 - e. Extension of time for sending notice has been granted. The criteria and procedures for requesting an extension are detailed below in subsection 9.7.2.9.4.
- (2) The Asset Forfeiture Coordinator (AFC) will not send notice until a CT Attorney has prepared and submitted a Law and Fact Memorandum to the SAC supporting the administrative forfeiture.
 - (3) If notice is not sent to the person from whom the property was seized within 60 days from the date of seizure and one of the exceptions does not apply, the property must be returned to the person from whom it was seized. However, forfeiture proceedings may be commenced again at a later time.
 - (4) Contraband or other property that the person from whom the property was seized may not legally possess will not be returned.

9.7.2.7.4
(10-16-2023)
Notice Extension

- (1) A one 30-day extension period for sending notice may be granted by the Director, ARIS only if there is reason to believe that the notice may have an adverse result. A request to extend the period of time for sending notice should be sent by memorandum from the SAC, explaining the need for the extension based on one or more of the following conditions:
 - a. Endangering the life or physical safety of an individual.
 - b. Flight from prosecution.
 - c. Destruction of or tampering with evidence.
 - d. Intimidation of potential witnesses.
 - e. Otherwise seriously jeopardizing an investigation or unduly delaying a trial.
- (2) The court may extend the period for sending notice for additional intervals of 60 days if provided with written certification from a supervisory official in the headquarters office of the seizing agency (ARIS Section) that the conditions in paragraph (1) are present.

9.7.2.7.5
(01-16-2025)
Contents of Notice

- (1) Notice must be sent to all persons whose identities and addresses are reasonably ascertainable and whose rights and interests in the seized property will or could be affected by the forfeiture. These include all possessors (banks etc.), owners, and lienholders.
- (2) Notice must include the following:
 - a. A description of the property seized.
 - b. The time, place, and cause of the seizure.
 - c. The procedure and rights to contest the forfeiture.

- d. The beginning date of publication on *www.Forfeiture.gov*
- e. The final claim date.
- f. The forfeiture date.
- g. The procedure to request relief through the petition process.
- h. And the right to seek release of seized property based on hardship.

- (3) Notice letters should be sent by certified mail, return receipt requested with enclosed Notice of Seizure and Claim Form. Special rules apply for sending notice to incarcerated individuals. Notice letters must be sent to the place where the interested party is incarcerated. Notice letters sent to the wrong facility or the interested party's last-known or home address when the government knows the interested party is incarcerated, is insufficient. Consult with CT Attorney if you have any questions. Incarcerated individuals should be hand served the notice letter so there is no question if they received it.
- (4) TEOAF, Department of the Treasury Directive Number 5 and Exhibit 9.7.2-2 Seizure Notice Letter/Intent to Forfeit - Title 18 and Exhibit 9.7.2-3 Seizure Notice Letter/Intent to Forfeit - Title 31, contain model notice letters that may be revised to meet individual circumstances, but should not contain less information than they presently contain.

9.7.2.7.6
(01-16-2025)
Publication of Notice of Seizure

- (1) Notice of seizure of the property must be published in *www.Forfeiture.gov* for 30 consecutive days.
- (2) Notice of seizures must describe the seized property and state when, where, why, and from whom it was seized, and set forth the deadline for filing a claim. To ensure the legal sufficiency of the published notice of seizure, a CT Attorney may include suggested wording in the Law and Fact Memorandum. Exhibit 9.7.2-4, Notice of Seizure.
- (3) Notice to interested parties should be sent prior to, or contemporaneously with, the publication of notice of seizure.

9.7.2.7.7
(10-16-2023)
Claim

- (1) Any person claiming property seized in an administrative forfeiture proceeding may file a claim with the SAC of the field office responsible for the forfeiture. If claim is valid, refer the matter to the United States Attorney's Office (USAO). A bond is not required when filing a claim relative to an administrative forfeiture.

9.7.2.7.8
(10-16-2023)
Deadline for Filing a Claim

- (1) A claim may not be filed later than 35 days after the date the notice letter is mailed. Interested parties, who did not receive personal notice, have 30 days after the date of the final publication to file a claim. If the claim date falls on a weekend or holiday, it should be extended to the next workday.
- (2) The filing of a claim does not have any effect on the publication of the notice of seizure.

9.7.2.7.9
(10-16-2023)
Setting the Forfeiture Date

- (1) The forfeiture date is 30 days after the date of final publication of notice of seizure. If the forfeiture date falls on a weekend or holiday, it should be extended to the next workday.

9.7.2.7.10
(07-15-2002)

Content of Claim

- (1) A claim must be made under oath subject to the penalty of perjury and:
 - a. Identify the specific property being claimed.
 - b. State the claimant's interest in the property (and provide customary documentary evidence of such interest if available) and state that the claim is not frivolous.

9.7.2.7.11
(01-16-2025)

Form of Claim

- (1) A claim need not be made in any particular form.
- (2) Claim forms written in easily understandable language must be provided on request. The TEOAF Directive Number 5 and Exhibit 9.7.2-5, Seized Asset Claim Form contain model claim forms.
- (3) The AFC will include a claim form with the seizure notice letter/intent to forfeit sent to interested parties.

9.7.2.7.12
(10-16-2023)

Review of Sufficiency of Claim

- (1) When a claim is received, the AFC will make sure the claim is sufficient before forwarding it to the USAO. If the claim form is incomplete or does not meet the statutory requirements set forth in subsection 9.7.2.9.10, the AFC must notify the claimant, as soon as possible and allow a reasonable time to comply.
- (2) If the requirements for the claim are not met within the time allowed, the claim shall be void and the administrative forfeiture shall proceed as though the claim was not submitted.
- (3) When a sufficient claim is received, the claim must be forwarded by letter from the SAC to the USAO and the administrative forfeiture proceedings terminated.

9.7.2.7.13
(10-16-2023)

Declaration of Forfeiture

- (1) If no one files a claim for the seized property requesting a judicial determination of the forfeiture within the specified time period, a Form 1570, Declaration of Forfeiture (see Exhibit 9.7.2-6) will be prepared for the signature of the Director of Field Operations (DFO), declaring the property forfeited to the United States.

9.7.2.8
(07-15-2002)

Civil Judicial Forfeiture Proceedings

- (1) A civil judicial forfeiture investigation may be referred by the SAC to the US Attorney's Office for the following reasons:
 - a. The property seized is of a nature that can only be forfeited judicially.
 - b. A claim has been filed for the property in an administrative forfeiture proceeding.
 - c. A potential forfeiture may be brought to an AUSA's attention prior to seizure.

9.7.2.8.1
(07-15-2002)

Property Subject to Civil Judicial Forfeiture

- (1) Any seized property that is not to be forfeited administratively must be forfeited through a formal judicial proceeding. Such property includes:
 - a. Real property.
 - b. Personal property, other than monetary instruments, with a (aggregate) value exceeding \$500,000.
 - c. Any property, once a claim is filed in the administrative forfeiture proceeding.

9.7.2.8.2

(07-15-2002)

Complaint for Forfeiture

- (1) Formal civil judicial forfeiture proceedings are initiated by the filing of a complaint against the property pursuant to Supplemental Rule C(2).
- (2) A complaint for forfeiture should contain:
 - a. The basis for the court's jurisdiction.
 - b. A description of the property that is the subject of the forfeiture action.
 - c. A statement showing the property is subject to the jurisdiction of the district court.
 - d. The place of seizure.
 - e. The date of seizure and the seizing agency.
 - f. The circumstances from which the forfeiture claim arises.
 - g. An allegation the property is forfeitable to the United States.
 - h. A request for such relief as the court deems proper.

9.7.2.8.3

(07-25-2007)

Time Limitations

- (1) A complaint for forfeiture must be filed not later than 90 days after a claim has been filed. If a complaint for forfeiture is not filed within 90 days after a claim has been filed, the seized property must be returned and no further action to affect the civil forfeiture of the property in connection with the underlying offense can be initiated.
- (2) Instead of, or in addition to the filing of a civil forfeiture complaint within 90 days, the government may include a forfeiture count or allegation in a criminal indictment.
- (3) The civil forfeiture statutes do not specify a deadline for filing a civil forfeiture complaint in a purely judicial investigation (that was never an administrative investigation). The 60-day (90-day in adoptive investigations) deadline to give notice to interested parties does not apply in judicial investigations. A reasonable interpretation is that a complaint should be filed within 90 days from the date of seizure. Consult with the responsible AUSA for the local policy and/or recent court investigations regarding the deadline for filing a civil forfeiture complaint in a purely judicial investigation.

9.7.2.8.4

(01-16-2025)

Execution of Arrest *In Rem* Warrant

- (1) If the property subject to forfeiture has not previously been seized, it is then seized pursuant to the warrant of arrest *in rem*, (see subsection 9.7.2.8.2, Warrants of Arrest *In Rem*).
- (2) If the execution of the warrant of arrest *in rem* requires intrusion into an area where there is a legitimate expectation of privacy, entry into the area can only be made with a search warrant or consent of the persons whose rights will be affected.

9.7.2.8.5

(07-15-2002)

Real Property

- (1) After a complaint for forfeiture is filed against real property, a notice of the complaint is posted on the property and served on the property owner, along with a copy of the complaint. If real property has been posted in this manner it is not necessary for the court to issue a warrant of arrest *in rem*, or to take any other action to establish jurisdiction over the property.
- (2) Upon application, a writ of entry may be obtained for the purpose of conducting an inspection and inventory of real property.

9.7.2.8.6
(07-25-2007)
Lis Pendens

- (1) When a complaint for forfeiture is filed against real property, a notice of *lis pendens* should be prepared by the US Attorney's Office and filed with the local official who is responsible for recording deeds. A *lis pendens* is a notice that describes the real property and states the United States has an interest in it as a result of the pending litigation. The effect of a *lis pendens* is to prevent a bona fide sale of the property or its refinancing pending the outcome of the forfeiture litigation.
- (2) State laws governs when a *lis pendens* may be filed. Most states require a pending court action involving the property. In these jurisdictions, either a civil forfeiture complaint must be filed, or an indictment, information, or criminal complaint obtained listing the property as subject to forfeiture.
- (3) The filing of a *lis pendens* is not considered a seizure.

9.7.2.8.7
(01-16-2025)
**Notice and Processing
of Civil Forfeiture Action**

- (1) Notice of the civil forfeiture action is published on www.Forfeiture.gov for 30 consecutive days.
- (2) Personal notice of civil forfeiture action must also be served on all persons whose identities and addresses are known or reasonably ascertainable and whose rights and interest in the property will be affected by the lawsuit.

9.7.2.8.8
(07-25-2007)
Burden of Proof

- (1) The burden of proof in a civil judicial forfeiture action is on the government to establish, by a preponderance of the evidence, that the property is subject to forfeiture.
- (2) A complaint for forfeiture cannot be dismissed on the ground that there was not adequate evidence at the time the complaint was filed to establish the forfeit ability of the property. Evidence gathered after the filing of a complaint for forfeiture may be used to establish that the property is subject to forfeiture.
- (3) If the claimant raises an "innocent owner" defense, the claimant has the burden of proving that defense by a preponderance of the evidence.

9.7.2.8.9
(01-16-2025)
**Judgment/Order of
Forfeiture**

- (1) When an owner/violator consents to the forfeiture or the government prevails in a civil forfeiture action the court enters judgment or an Order of Forfeiture.

Exhibit 9.7.2-1 (10-16-2023)

Request for Adoption of State or Local Seizure

DEPARTMENT OF THE TREASURY	
REQUEST FOR ADOPTION OF STATE OR LOCAL SEIZURE	
Federal Use Only	
Treasury Seizure Number: _____	
Treasury Case Number: _____	
Date of Request: _____ Adoption Date: _____	
Receiving Treasury Representative: _____	
Receiving Office: _____	
<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> ADOPTING TREASURY BUREAU <input type="checkbox"/> USCS <input type="checkbox"/> IRS/CID <input type="checkbox"/> USSS <input type="checkbox"/> BATF </div>	<div style="margin-top: 10px;"> <p>▪ This form must be submitted to the Treasury investigative agency within 30 calendar days of the state or local seizure date unless circumstances merit a waiver, which should be attached.</p> </div>
To be Completed by State or Local Agency	
Name of Requesting State or Local Agency: _____	
Contact Person: _____ Telephone Number: () _____	
Date of Seizure: _____ Date of Request: _____	
State Case # _____ District Attorney Assigned: _____	
State Statute Violated: _____	
Nature of Violation: _____	

<div style="display: flex; justify-content: space-between;"> ♦ Was Property Seized Pursuant to State Warrant: Yes () Attach Copy No () </div>	
<div style="display: flex; justify-content: space-between;"> ♦ State Forfeiture Action Initiated: Yes () No () </div>	
Explain all State Actions to Date, (e.g., Notice, Due Process provided, Court Action): _____	

TEOAF JANUARY 2000	

Exhibit 9.7.2-1 (Cont. 1) (10-16-2023)

Request for Adoption of State or Local Seizure

♦ Has state or local prosecutor declined to proceed with forfeiture under state law? Yes () No ()		
♦ Please provide name of state or local prosecutor and declination date:		
_____	_____	
Name	Date	
Reason for Declination: _____		

♦ Is a turnover order required under state law? Yes () No ()		
♦ Has another federal agency been contacted and declined to proceed with this forfeiture under federal law? Yes () No ()		
♦ Have you attached copies of pertinent investigative or arrest reports and copies of any affidavits filed in support of a seizure warrant? Yes () No ()		
Submitted By: _____		
Agency Name		
_____	_____	_____
Signature	Title	Date
To Be Completed by Federal Investigative Agency		
♦ Federal Statute Violated: _____		
If 18 U.S.C. 1956, cite Specified Unlawful Activity (S.U.A.): _____		

♦ Federal Forfeiture Statute: _____		
♦ Basis for Probable Cause: _____		

Decision		
() Decline Adoption Reason for Declination: _____		

() Recommend Adoption in Accordance with Treasury Policy		
Investigative Agency Approving Official:		
_____	_____	_____
Signature	Title	Date
TEOAF JANUARY 2000		

Exhibit 9.7.2-1 (Cont. 2) (10-16-2023)
Request for Adoption of State or Local Seizure

Investigative Agency Headquarters Approval:

Signature

Title

Date

Exhibit 9.7.2-2 (10-16-2023)

Seizure Notice Letter/Intent to Forfeit - Title 18



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

DATE

NAME
ADDRESS
CITY, STATE ZIP

IN Re: AFTRAK #, asset description, location and amount seized

Dear (NAME),

Our records indicate that you may have an ownership interest in the above-described property seized by the Internal Revenue Service (IRS) on (SEIZURE DATE). The property is subject to forfeiture to the United States Government in that it was involved in a transaction, or attempted transaction, in violation(s) of (ENTER STATUTES(S)) pursuant to:

- | | |
|---------------------------------------------------------|----------------------------------------------------|
| <input type="checkbox"/> Title 18 U.S.C. § 981(a)(1)(A) | <input type="checkbox"/> Title 18 U.S.C. § 1960 |
| <input type="checkbox"/> Title 18 U.S.C. § 981(a)(1)(C) | <input type="checkbox"/> Title 31 U.S.C. § 5317(c) |

This letter is to advise you that administrative proceedings have been initiated to perfect forfeiture of the seized property. Notice of these proceedings, as required by law, is scheduled to run <https://www.forfeiture.gov> for thirty (30) consecutive days. A copy of the Notice of Seizure to be published is enclosed for your information. This property is subject to forfeiture thirty (30) days from the date of the last publication. Absent the filing of a claim of ownership by you or any other person transferring this matter to U.S. District Court, the property will be administratively forfeited by the IRS (CITY) Field Office on (DATE).

If you have an ownership interest in the property, then a judicial determination or administrative review is available to you.

Exhibit 9.7.2-2 (Cont. 1) (10-16-2023)
Seizure Notice Letter/Intent to Forfeit - Title 18

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JUDICIAL DETERMINATION

If you disagree with the IRS's claim that the property is subject to forfeiture and desire a judicial determination of the matter, then you must file a claim of ownership. Your claim must be received by thirty-five (35) Days from date of this letter (**DATE**). You are cautioned that the timely filing of a claim of ownership is a necessary condition for obtaining a judicial determination.

Your claim of ownership must identify the property and explain the extent of your ownership interest. You must provide documentary evidence of your interest, if available. Your claim must be signed under oath, subject to the penalty of perjury. For your ready reference, the acceptable language required by statute is as follows:

I declare, (or certify, or verify, or state) under penalty of perjury that the foregoing is true and correct.

Executed on (Sworn Date)
(Party Signature)

Unsupported submissions signed by attorneys are insufficient to satisfy the requirement that claims be personally executed. You do not need a specific form in order to file your claim; however, a claim of ownership form is enclosed for your convenience. You should send your claim of ownership to the Internal Revenue Service, Special Agent in Charge, Address of Field Office, (**CITY, STATE, ZIP**), Attn: Asset Forfeiture Coordinator (**NAME**). It is suggested, but not required, that you send your claim of ownership by certified mail, return receipt requested.

RELEASE OF PROPERTY TO AVOID SUBSTANTIAL HARDSHIP

If you choose to contest the forfeiture by filing a claim of ownership as set forth above, you may be entitled to the immediate release of the seized property to avoid substantial hardship, pursuant to 18 U.S.C. § 983(f), if:

1. you have a possessory interest in the property.
2. you have sufficient ties to the community to provide assurance that the property will be available at the time of trial;
3. you demonstrate that continued possession by the Government, pending the final disposition of any forfeiture proceeding, will cause you a substantial hardship. Examples of qualifying hardships include: preventing the functioning of a business; preventing an individual from working; or leaving an individual homeless; you demonstrate that the likely hardship from the Government's continued possession of the seized property outweighs the risk that the property will be destroyed, damaged, lost, concealed, or transferred, if it is returned to you while any proceedings are pending; and
4. all of the following conditions must exist:
 - a. The property is not evidence of a violation of the law, is not currency, or other monetary instruments, or electronic funds (such as bank accounts), unless

Exhibit 9.7.2-2 (Cont. 2) (10-16-2023)**Seizure Notice Letter/Intent to Forfeit - Title 18**

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- such currency, monetary instruments, or electronic funds constitute the assets of a legitimate business which has been seized;
- b. The property is not contraband, or by reason of its design or other characteristics, is particularly suitable for use in an illegal activity; and
 - c. The property is not likely to be used to commit additional criminal acts if it is returned to you.

If you wish to seek release of qualifying property, you must submit a request for possession of the property setting forth the basis on which the requirements listed above are met. Your request should be sent to the Internal Revenue Service, Special Agent in Charge, **Address of Field Office, (CITY, STATE, ZIP)**, Attn: Asset Forfeiture Coordinator (**NAME**). It is suggested, but not required, that you send your request by certified mail, return receipt requested.

In the event the property is not released to you within 15 days following our receipt of your request, or if your request is denied, you may file a petition in U.S. District Court for the release of the property. Additional information relative to the filing of a petition with the court will be provided to you if your request is denied. It is also available, upon request, by contacting Asset Forfeiture Coordinator (**NAME**), at the address listed above, or by calling **Telephone Number**.

ADMINISTRATIVE REVIEW
BY THE INTERNAL REVENUE SERVICE

As to administrative review, if you would like to request a pardon of the forfeited property, or you believe there are mitigating circumstances that should be considered, you must submit a Petition for Remission or Mitigation of Forfeiture pursuant to 19 U.S.C. § 1618. The petition must identify the property seized, the date of seizure, and proof of your ownership interest in the property. You should describe the facts and circumstances that you believe justify the return of the property. Copies of documentary evidence should be submitted where appropriate. The petition should be signed, under oath subject to the penalty of perjury as noted under **Judicial Determination**. Your petition is subject to investigation. Should the Director of Operations Policy and Support find the violation was committed without willful negligence, or without any intention on your part to defraud the Government or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of the resulting forfeiture, then the forfeiture may be remitted or mitigated as is deemed reasonable and just.

Your petition must be submitted to the Internal Revenue Service, Special Agent in Charge, **Address of Field Office, (CITY, STATE, ZIP)**, Attn: Asset Forfeiture Coordinator (**NAME**), within 35 days of the mailing of this letter.

Exhibit 9.7.2-2 (Cont. 3) (10-16-2023)
Seizure Notice Letter/Intent to Forfeit - Title 18

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WARNING CONCERNING FORFEITURE PROCEDURE

The administrative forfeiture is not subject to judicial review. In the event that a claim of ownership is timely filed, the forfeiture would convert to a judicial matter as noted under **Judicial Determination**. In this case, any pending Petition for Remission or Mitigation of Forfeiture of the property would be transferred to the United States Attorney for appropriate action.

You are cautioned that the timely filing of a Petition for Remission or Mitigation of Forfeiture does not extend the time for filing a valid claim of ownership. If you have any questions concerning this, or any other matter in this letter, please contact Asset Forfeiture Coordinator (**NAME**) at **Telephone Number**.

Sincerely,

Special Agent in Charge,
Criminal Investigation
Name of Field Office

Enclosures: (2)

Exhibit 9.7.2-3 (10-16-2023)

Seizure Notice Letter/Intent to Forfeit - Title 31



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

DATE

NAME
ADDRESS
CITY, STATE ZIP

IN Re: AFTRAK #, asset description, location and amount seized

Dear (NAME),

Our records indicate that you may have an ownership interest in the above-described property seized by the Internal Revenue Service (IRS) on **(SEIZURE DATE)** pursuant to 31 U.S.C. § 5317(c)(2) for violations of 31 U.S.C. § 5324 and/or 31 U.S.C. § 5332.

Any property involved in a violation of 31 U.S.C. § 5324 or any conspiracy to commit any such violation, and any property traceable to any such violation or conspiracy, may be seized and forfeited to the United States in accordance with the procedures governing civil forfeitures pursuant to 18 U.S.C. § 981(a)(1)(A). Furthermore, property may only be seized if it was either derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than 31 U.S.C. § 5324. Or any property involved in a violation of 31 U.S.C. § 5332, may be seized and forfeited to the United States in accordance with the procedures outlined in 31 U.S.C. § 5332(c), civil forfeiture.

This letter is to advise you that administrative proceedings have been initiated to perfect forfeiture of the seized property. Notice of these proceedings, as required by law, is scheduled to run <https://www.forfeiture.gov> for thirty (30) consecutive days. A copy of the Notice of Seizure to be published is enclosed for your information. This property is subject to forfeiture thirty (30) days from the date of the last publication.

POST SEIZURE HEARING-31 U.S.C. § 5324 SEIZURES

Any person with an ownership interest in the property seized may request a hearing by a court of competent jurisdiction (United States District Court) **within 30 days after the date of this notice (DATE)**. The property shall be returned unless the court holds an adversarial hearing within 30 days of such request (or longer period as the court may

Exhibit 9.7.2-3 (Cont. 1) (10-16-2023)**Seizure Notice Letter/Intent to Forfeit - Title 31**

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provide, but only on request of an interested party) that there is probable cause to believe that there is a violation of 31 U.S.C. § 5324.

WHAT YOU NEED TO DO

If you have an ownership interest in the property, then a judicial determination or administrative review is available to you. Absent any action by you or any other person requesting a post-seizure hearing as noted above or requesting transfer of this matter to U.S. District Court, the property will be administratively forfeited by the IRS (CITY) Field Office on (DATE).

JUDICIAL DETERMINATION

If you disagree with the IRS's allegation that the property is subject to forfeiture and desire a judicial determination of the matter, then you must file a claim of ownership. Your claim must be received by thirty-five (35) Days from date of this letter (DATE). You are cautioned that the timely filing of a claim of ownership is a necessary condition for obtaining a judicial determination.

Your claim of ownership must identify the property and explain the extent of your ownership interest. You must provide documentary evidence of your interest, if available. Your claim must be signed under oath, subject to the penalty of perjury. For your ready reference, the acceptable language required by statute is as follows:

I declare, (or certify, or verify, or state) under penalty of perjury that the foregoing is true and correct.

Executed on (Sworn Date)
(Party Signature)

Unsupported submissions signed by attorneys are insufficient to satisfy the requirement that claims be personally executed. You do not need a specific form in order to file your claim; however, a claim of ownership form is enclosed for your convenience. You should send your claim of ownership to the Internal Revenue Service, Special Agent in Charge, Address of Field Office, (CITY, STATE, ZIP), Attn: Asset Forfeiture Coordinator Name. It is suggested, but not required, that you send your claim of ownership by certified mail, return receipt requested.

RELEASE OF PROPERTY TO AVOID SUBSTANTIAL HARDSHIP

If you choose to contest the forfeiture by filing a claim of ownership as set forth above, you may be entitled to the immediate release of the seized property to avoid substantial hardship, pursuant to 18 U.S.C. § 983(f), if:

1. you have a possessory interest in the property;
2. you have sufficient ties to the community to provide assurance that the property will be available at the time of trial;

Exhibit 9.7.2-3 (Cont. 2) (10-16-2023)**Seizure Notice Letter/Intent to Forfeit - Title 31**

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3. you demonstrate that continued possession by the Government, pending the final disposition of any forfeiture proceeding, will cause you a substantial hardship. Examples of qualifying hardships include: preventing the functioning of a business; preventing an individual from working; or leaving an individual homeless; you demonstrate that the likely hardship from the Government's continued possession of the seized property outweighs the risk that the property will be destroyed, damaged, lost, concealed, or transferred, if it is returned to you while any proceedings are pending; and
4. all of the following conditions must exist:
 - a. The property is not evidence of a violation of the law, is not currency, or other monetary instruments, or electronic funds (such as bank accounts), unless such currency, monetary instruments, or electronic funds constitute the assets of a legitimate business which has been seized;
 - b. The property is not contraband, or by reason of its design or other characteristics, is particularly suitable for use in an illegal activity; and
 - c. The property is not likely to be used to commit additional criminal acts if it is returned to you.

If you wish to seek release of qualifying property, you must submit a request for possession of the property setting forth the basis on which the requirements listed above are met. Your request should be sent to the Internal Revenue Service, Special Agent in Charge, Address of Field Office, (CITY, STATE, ZIP), Attn: Asset Forfeiture Coordinator (NAME). It is suggested, but not required, that you send your request by certified mail, return receipt requested.

In the event the property is not released to you within 15 days following our receipt of your request, or if your request is denied, you may file a petition in U.S. District Court for the release of the property. Additional information relative to the filing of a petition with the court will be provided to you if your request is denied. It is also available, upon request, by contacting Asset Forfeiture Coordinator (NAME), at the address listed above, or by calling Telephone Number.

ADMINISTRATIVE REVIEW
BY THE INTERNAL REVENUE SERVICE

As to administrative review, if you would like to request a pardon of the forfeited property, or you believe there are mitigating circumstances that should be considered, you must submit a Petition for Remission or Mitigation of Forfeiture pursuant to 19 U.S.C. § 1618. The petition must identify the property seized, the date of seizure, and proof of your ownership interest in the property. You should describe the facts and circumstances that you believe justify the return of the property. Copies of documentary evidence should be submitted where appropriate. The petition should be signed, under oath subject to the penalty of perjury as noted under **Judicial Determination**. Your petition is subject to investigation. Should the Director of Operations Policy and Support find the violation was committed without willful negligence, or without any intention on your part to defraud the Government or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of the resulting

Exhibit 9.7.2-3 (Cont. 3) (10-16-2023)

Seizure Notice Letter/Intent to Forfeit - Title 31

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forfeiture, then the forfeiture may be remitted or mitigated as is deemed reasonable and just.

Your petition must be submitted to the Internal Revenue Service, Special Agent in Charge, **Address of Field Office, (CITY, STATE, ZIP)**, Attn: Asset Forfeiture Coordinator (**NAME**), within 35 days of the mailing of this letter.

WARNING CONCERNING FORFEITURE PROCEDURE

The administrative forfeiture is not subject to judicial review. In the event that a claim of ownership is timely filed, the forfeiture would convert to a judicial matter as noted under **Judicial Determination**. In this case, any pending Petition for Remission or Mitigation of Forfeiture of the property would be transferred to the United States Attorney for appropriate action.

You are cautioned that the timely filing of a Petition for Remission or Mitigation of Forfeiture does not extend the time for filing a valid claim of ownership. If you have any questions concerning this, or any other matter in this letter, please contact Asset Forfeiture Coordinator (**NAME**) at **Telephone Number**.

Sincerely,

Special Agent in Charge,
Criminal Investigation
Name of Field Office

Enclosures: (2)
CLAIM FORM AND ADVERTISEMENT

OR

Enclosure: (1) (IF JUST POST-SEIZURE HEARING)
ADVERTISEMENT

Exhibit 9.7.2-4 (10-16-2023)**Notice of Seizure (forfeiture.gov)****LEGAL NOTICE
ATTENTION**

The Internal Revenue Service (IRS) gives notice that the property listed below was seized for federal forfeiture for violation of federal law. Laws and procedures applicable to the forfeiture process can be found at 18 U.S.C. Section 981.

To File a Petition for Remission or Mitigation: The government may consider granting petitions for remission or mitigation, which pardons all or part of the property from the forfeiture. You may file both a claim and a Petition for Remission or Mitigation (Petition). If you file only a petition and no one else files a claim, your petition will be decided by the seizing agency and will not be heard in U.S. District Court. The petition must include a description of your interest in the property supported by documentation, include any facts you believe justify the return of the property, and be signed under oath, subject to the penalty of perjury or meet the requirements of an unsworn statement under penalty of perjury. See 28 U.S.C. Section 1746. For the regulations pertaining to remission or mitigation of the forfeiture, see 28 C.F.R. Sections 9.1 - 9.9. The criteria for remission of the forfeiture are found at 28 C.F.R. Section 9.5(a). The criteria for mitigation of the forfeiture are found at 28 C.F.R. Section 9.5(b). The petition need not be made in any particular form and must be filed in writing. You should file a petition not later than 11:59 PM EST 30 days after the date of final publication of this notice. See 28 C.F.R. Section 9.3(a).

To File a Claim: You may contest the forfeiture of the property listed below in U.S. District Court by filing a claim not later than 11:59 PM EST 30 days after the date of final publication of this notice of seizure, unless you received a written notice via personal letter in which case the deadline set forth in the letter shall apply. A claim must describe the seized property, state your ownership or other interest in the property, and be made under oath, subject to penalty of perjury or meet the requirements of an unsworn statement under penalty of perjury. See 18 U.S.C. Section 983(a)(2) (C) and 28 U.S.C. Section 1746. A claim need not be made in any particular form and must be filed in writing. See 18 U.S.C. Section 983(a)(2)(D).

To Request Release of Property Based on Hardship: Upon the filing of a proper claim, a claimant may request release of the seized property during pendency of forfeiture proceedings due to hardship if the claimant is able to meet specific conditions. The hardship request cannot be filed online and must be in writing. The claimant must establish the following: claimant has a possessory interest in the property, claimant has sufficient ties to the community to assure that the property will be available at the time of trial, and the government's continued possession will cause a substantial hardship to the claimant. A complete list of the hardship provisions can be reviewed at 18 U.S.C. Section 983(f) and 28 C.F.R. Section 8.15. Some assets are not eligible for hardship release.

Exhibit 9.7.2-4 (Cont. 1) (10-16-2023)
Notice of Seizure (forfeiture.gov)

Submit all documents to the nearest IRS Field Office, Attention: Asset Forfeiture Coordinator. A list of IRS field offices can be found at <https://www.forfeiture.gov/irs-ci-offices.htm>. When submitting documentation, please reference the AFTRAK ID Number.

LAST DATE TO FILE: DATE

Field Office

**AFTRAK#, Full Description of seized property, seized by the IRS - CI on
DATE from Name and Location of Property**

Exhibit 9.7.2-5 (10-16-2023)

Seized Asset Claim Form

SEIZED ASSET CLAIM FORM

Name _____
Address _____
Telephone Number _____
Date of Seizure _____
Seizure Location (Address, City, State) _____

PART I

List all the items in which you claim an interest. Include sufficient information to identify the items, such as serial numbers, make and model numbers, tail numbers, photographs, and so forth. Attach additional sheets of paper if more space is needed.

PART II

State your interest in each item of property listed above. Provide any documents that support your claim of interest, such as titles, registrations, bills of sale, receipts, and so forth. Attach additional sheets of paper if more space is needed.

PART III (ATTESTATION AND OATH)

I attest and declare *under penalty of perjury* that my claim to this property is not frivolous and that the information provided in support of my claim is true and correct to the best of my knowledge and belief.

Name (Print)

Date

Signature

**A FALSE STATEMENT OR CLAIM MAY SUBJECT A PERSON TO
PROSECUTION UNDER 18 U.S.C. 1001 AND/OR 1621 AND IS PUNISHABLE
BY A FINE AND UP TO FIVE YEARS IMPRISONMENT.**

Exhibit 9.7.2-6 (10-16-2023)

Form 1570 - Declaration of Forfeiture

Declaration of Forfeiture

1. Seizure number	1a. CIMIS number	2. Date of seizure	3. CI field office
4. Physical address where the property being forfeited was seized			
5. Judicial district in which the property was seized		5a. Judicial district in which the property is stored	
6. Date internet advertising began on forfeiture.gov		7. Date internet advertising ended on forfeiture.gov	
8. Description of the property being forfeited			

Having published notices on Forfeiture.gov of the seizure and intent to forfeit and sell or otherwise dispose of the above listed property in accordance with:

☐ Title 26 U.S.C. § 7325 for three consecutive weeks and having received no claim and cost bond within thirty days from the date of the first publication of notice of seizure to transfer jurisdiction to the U.S. District Court

OR

☐ Title 19 U.S.C. § 1607, applicable through 18 U.S.C. § 981(d) and 18 U.S.C. § 983(a)(2) for 30 days on forfeiture.gov and having received no claim within 30 days from the date of the last publication of notice or 35 days from the date a notice letter was mailed to the person from whom the asset was seized and any other party that may have an interest in the asset to transfer jurisdiction in this forfeiture action to the U.S. District Court

I hereby declare that this property is forfeited to the United States.

Director, Field Operations	Date signed
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