



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.7.11

MARCH 27, 2025

EFFECTIVE DATE

(03-27-2025)

PURPOSE

- (1) This transmits revised IRM 9.7.11, Abandoned Property.

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) Updated “Asset Forfeiture Process Guide” to “Asset Forfeiture Policy Manual” and added links to the manual throughout the IRM.
- (3) Added links for CFR and USC references throughout IRM.
- (4) Removed subsection 9.7.11.2(5), “The U.S. General Services Administration (GSA) prescribes and issues the Federal Management Regulation.” The guidance is no longer valid.
- (5) Subsection 9.7.11.4(1) added “CI personnel should utilize a secure location to store property”.
- (6) Subsection 9.7.11.4(3) added “to the property contractor” and “For personal property left inside real property, abandonment procedures should not begin until the final order of forfeiture is issued”.
- (7) Subsection 9.7.11.4(4) added “and disposal process by contractor shall be documented” and link to the State of Work document.
- (8) Subsection 9.7.11.7(c)(Note) added “See Exhibit 9.7.11-2, for reference.”.
- (9) Subsection 9.7.11.9 updated to state “Property declared abandoned shall be disposed in accordance with 41 CFR 102, Federal Management Regulation. For additional details, see the *Asset Forfeiture Policy Manual* and Treasury Executive Office for Asset Forfeiture (TEOAF) Directive 38, Disposition Procedures for Non-Forfeited Personal Property on the *TEOAF Policy Directives website*.”
- (10) Subsection 9.7.11.9.1 removed “specifically 9.7.8.14”.
- (11) Exhibit 9.7.11-1 updated title to “Abandonment Notification Letter” and added updated form as reference.
- (12) Exhibit 9.7.11-2 added updated form.
- (13) Editorial changes made throughout the IRM for clarity.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.7.11, dated November 04, 2014.

AUDIENCE

Criminal Investigation

Shea C. Jones
Deputy Chief, Criminal Investigation
for
Guy A. Ficco
Chief, Criminal Investigation

9.7.11

Abandoned Property

Table of Contents

9.7.11.1	Program Scope and Objectives
9.7.11.1.1	Background
9.7.11.1.2	Authority
9.7.11.1.3	Roles and Responsibilities
9.7.11.1.4	Program Management and Review
9.7.11.1.5	Program Controls
9.7.11.1.6	Acronyms and Terms
9.7.11.1.7	Related Resources
9.7.11.2	Statutory and Regulatory Authorities
9.7.11.3	Tracking Abandoned Property
9.7.11.4	Custody and Storage of Abandoned Property
9.7.11.5	Abandonment Procedures Where the Lawful Owner is Known
9.7.11.6	Abandonment Procedures Where the Lawful Owner is Not Known
9.7.11.6.1	Property Valued at \$100 or less
9.7.11.7	Declaration of Abandonment
9.7.11.8	Claims to Abandoned Property
9.7.11.8.1	Procedures Relating to Claims
9.7.11.8.2	General Procedures
9.7.11.9	Disposition of Abandoned Property
9.7.11.9.1	Retention and Use of Abandoned Property
9.7.11.10	Equitable Sharing
Exhibits	
9.7.11-1	Abandonment Notification Letter
9.7.11-2	Declaration of Abandonment Vesting of Title in the United States

9.7.11.1
(03-27-2025)
Program Scope and Objectives

- (1) Purpose: This section provides detailed guidelines for the roles and responsibilities of Criminal Investigation (CI) employees and government partners, as it relates to the process and procedures for the return of abandoned or other unclaimed property.
- (2) Audience: All 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 **CI-HQ-IRM*.

9.7.11.1.1
(03-27-2025)
Background

- (1) CI may come into possession of abandoned or other unclaimed property when property seized as evidence is no longer needed or when items such as personal effects not subject to forfeiture are left in or on the premises of property seized for forfeiture. These items should be returned to the lawful owner.

9.7.11.1.2
(03-27-2025)
Authority

- (1) See IRM 9.1.4, Authority for the delegated authority relating to IRM 9.7.11, Abandoned Property.

9.7.11.1.3
(03-27-2025)
Roles and Responsibilities

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

9.7.11.1.4
(03-27-2025)
Program Management and Review

- (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 interim content into the next version of this IRM section prior to the expiration date.

9.7.11.1.5
(03-27-2025)
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.

9.7.11.1.6
(03-27-2025)
Acronyms and Terms

- (1) The following table lists acronyms and terms used throughout this IRM section and their definitions:

Acronym	Definition
AFTRAK	Asset Forfeiture Tracking and Retrieval System
ARIS	Asset Recovery and Investigative Services
CFR	Code of Federal Regulations
CI	Criminal Investigation

GSA	U.S. General Services Administration
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
TEOAF	Treasury Executive Office for Asset Forfeiture
USC	United States Code

9.7.11.1.7
(03-27-2025)

Related Resources

- (1) IRM 9.7.7, Claims and Petitions.
- (2) IRM 9.7.8, Disposition of Seized and Forfeited Property.
- (3) *The Asset Forfeiture Policy Manual*.
- (4) *The Federal Property and Administrative Services Act Of 1949, As Amended*.
- (5) *The TEOAF Policy Directives website*.

9.7.11.2
(03-27-2025)

Statutory and Regulatory Authorities

- (1) The abandonment process is similar to the administrative forfeiture process. However, abandoned or other unclaimed property found by or in the possession of federal agencies is subject to the provisions of the *Federal Property and Administrative Services Act Of 1949, As Amended*.
- (2) The authority for the abandoned property procedures is contained in:
 - a. *40 United States Code (USC) 552, Abandoned or Unclaimed Property on Government Premises,*
 - b. *41 Code of Federal Regulations (CFR) 102-38, Sale of Personal Property,*
 - c. *41 CFR 102-41, Disposition of Seized, Forfeited, Voluntarily Abandoned, and Unclaimed Personal Property, and*
 - d. *41 CFR 128-48, Utilization, Donation, or Disposal of Abandoned and Forfeited Personal Property.*

9.7.11.3
(03-27-2025)

Tracking Abandoned Property

- (1) Abandoned or other unclaimed assets must be inventoried and tracked on the Asset Forfeiture Tracking and Retrieval System (AFTRAK). Refer to the *Asset Forfeiture Policy Manual* for tracking abandoned property procedures on AFTRAK.

9.7.11.4
(03-27-2025)

Custody and Storage of Abandoned Property

- (1) Abandoned or other unclaimed property shall remain in the custody of and be the responsibility of CI as the finding agency until disposition. CI shall be responsible for the care and handling of abandoned or other unclaimed property pending disposition. CI personnel should utilize a secure location to store property.
- (2) Abandoned or other unclaimed currency or monetary instruments shall not be deposited into the Treasury Suspense Account. Abandoned or other unclaimed currency or monetary instruments may be deposited into the Internal Revenue Service (IRS) Suspense Account until an owner files a proper claim or title vests in the United States.

- (3) Abandoned or other unclaimed property not subject to forfeiture such as the personal effects of a defendant or occupant left in vehicles, vessels, or aircraft, or on the premises of real property should be removed prior to transfer of custody of the seized asset to the property contractor and retained by CI pending return to the owner. For personal property left inside real property, abandonment procedures should not begin until the final order of forfeiture is issued.
- (4) The seized property contractor will not take custody of abandoned or other unclaimed property, defined in the *Statement of Work* as “held property”. In cases where items not subject to forfeiture are temporarily left in or on property transferred to the seized property contractor, a separate inventory and disposal process by the contractor shall be documented.

9.7.11.5
(03-27-2025)
**Abandonment
Procedures Where the
Lawful Owner is Known**

- (1) If the owner of abandoned or other unclaimed property is known, a letter shall be sent to the owner within 20 days of finding such property, by certified mail to the owner’s address of record, notifying them that the property may be claimed by the owner or the owner’s designee and that if the property is not claimed within 30 days from the date the letter is postmarked, title to the property will vest in the United States. See Exhibit 9.7.11-1, Abandonment Notification Letter, for a sample letter, which may be revised to meet individual circumstances.

9.7.11.6
(03-27-2025)
**Abandonment
Procedures Where the
Lawful Owner is Not
Known**

- (1) If the owner of abandoned or other unclaimed property is not known and the estimated value of the property exceeds \$100, CI shall publish notice of intent to abandon property within 20 days of finding such property, which contains the following:
 - a. A description of the property including model or serial numbers, if known.
 - b. A statement of the location where the property was found, and that CI has custody of it.
 - c. A statement that any person desiring to claim the property must file a claim for the property with CI within 30 days from the date of first publication.
 - d. A complete mailing address of a point of contact within CI to obtain additional information concerning the property or the procedures involved in filing a claim.
- (2) Notice of intent to abandon property must be published once a week for at least three successive/consecutive weeks. Sound judgment and discretion must be used in selecting the publication medium. Advertisements should be placed in a publication of general circulation within the judicial district where the property was found.

9.7.11.6.1
(03-27-2025)
**Property Valued at \$100
or less**

- (1) If the owner of abandoned or unclaimed property is unknown and the estimated value of the property is \$100 or less, no notice is required, and the property shall be held for a period of 30 days from the date of finding the property. Upon expiration of the 30-day period, title to such property will vest in the United States.

9.7.11.7
(03-27-2025)
**Declaration of
Abandonment**

- (1) If no claim is made for the property within 30 days of the written notice, 30 days from the date of publication of the first notice, or 30 days from the date of finding the property, and if the estimated value of the property is less than \$100 as described in the following subsections:
 - a. See subsection 9.7.11.5, Abandonment Procedures Where the Lawful Owner is Known.
 - b. See subsection 9.7.11.6, Abandonment Procedures Where the Lawful Owner is Not Known.
 - c. See subsection 9.7.11.6.1, Property Valued at \$100 or less.

Note: Form 9445, Declaration of Abandonment Vesting of Title in the United States, will be prepared for the signature of the Director, Field Operations, declaring the property abandoned and vesting title in the United States. See Exhibit 9.7.11-2, for reference.

9.7.11.8
(03-27-2025)
**Claims to Abandoned
Property**

- (1) The procedures relating to claims filed for abandoned or unclaimed property contained in 41 CFR 128-48.502, Procedures relating to claims, and 41 CFR 128-48.503, General procedures, are similar to the petition for remission or mitigation process covered in IRM 9.7.7, Claims and Petitions.

9.7.11.8.1
(03-27-2025)
**Procedures Relating to
Claims**

- (1) Upon receipt of a claim for abandoned or other unclaimed property, an investigation shall be conducted to determine the merits of the claim, and a report shall be submitted to the determining official in accordance with the procedures for a petition for remission or mitigation covered in IRM 9.7.7, Claims and Petitions.

9.7.11.8.2
(03-27-2025)
General Procedures

- (1) Claims shall be sworn and shall include the following information in clear and concise terms. (See 41 CFR 128-48.503, General procedures.):
 - a. A complete description of the property including serial numbers, if any.
 - b. The interest of the claimant in the property, as owner, mortgagee, or otherwise, supported by bills of sale, contracts, mortgages, or other satisfactory documentary evidence.
 - c. The facts and circumstances, established by satisfactory proof, relied upon by the claimant to justify the granting of the claim.
- (2) If the claim for abandoned or other unclaimed personal property is filed before title has vested in the United States, the determining official shall not grant the claim unless the claimant establishes a valid, good faith interest in the property.
- (3) If the claim for abandoned or other unclaimed personal property is filed after title vested in the United States, the determining official shall not grant the claim unless the claimant:
 - a. Establishes that they would have a valid, good faith interest in the property had title not vested in the United States; and
 - b. Establishes that they had no actual or constructive notice, prior to the vesting of title in the United States, that the property was in the custody of CI and that title, after the appropriate time period, would vest in the United States.

- (4) A claimant shall be presumed to have constructive notice upon publication in a suitable medium concerning the property unless there were circumstances which prevented them from knowing of the status of the property or having the opportunity to see the notice.
- (5) Title reverts to the owner where a proper claim is filed within three years from the date of vesting title in the United States, but if the property has been in official use, transferred for official use, or sold at the time the property claim is approved, title shall not revert back to the former owner. The former owner shall instead obtain reimbursement in accordance with *41 CFR 128-48.102-1(d), Vesting of title in the United States*.

9.7.11.9
(03-27-2025)
**Disposition of
Abandoned Property**

- (1) Property declared abandoned shall be disposed in accordance with 41 CFR 102, Federal Management Regulation. For additional details, see the *Asset Forfeiture Policy Manual* and Treasury Executive Office for Asset Forfeiture (TEOAF) Directive 38, Disposition Procedures for Non-Forfeited Personal Property on the *TEOAF Policy Directives website*.

9.7.11.9.1
(03-27-2025)
**Retention and Use of
Abandoned Property**

- (1) Property declared abandoned may be placed into official use subject to the conditions and restrictions contained in IRM 9.7.8, Disposition of Seized and Forfeited Property.

9.7.11.10
(03-27-2025)
Equitable Sharing

- (1) Property declared abandoned cannot be transferred to other Federal, state, or local law enforcement agencies, or foreign countries through equitable sharing. However, these agencies may apply for transfer of abandoned property through GSA.

This Page Intentionally Left Blank

Exhibit 9.7.11-1 (03-27-2025)
Abandonment Notification Letter



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

Criminal Investigation

Date

Name of Owner
Address of Owner
City, State, Zip Code

via Certified Mail XXXX XXXX XXXX XXXX

RE: (Description of Property)

Dear (Name of Owner):

On or about (Date), the Internal Revenue Service (IRS) seized the property described above at (Address).

You are hereby notified that you have thirty (30) days from the date postmarked on this letter to claim this property. If the property is not claimed by that date, it will be declared abandoned and title will vest in the United States.

The property will be released to you or your authorized representative with proper proof of identification and the completion of a Release of Claim and Form 5914, Release and Receipt of Property, which will be prepared by the IRS for the signature of you or your authorized representative.

This property may be claimed by you or your authorized representative by contacting Asset Forfeiture Coordinator (Insert Name) at (Phone Number).

Sincerely,

XXXX X. XXXXX
Special Agent in Charge,
Criminal Investigation
XXXXXX Field Office

Exhibit 9.7.11-2 (03-27-2025)**Declaration of Abandonment Vesting of Title in the United States**

Declaration of Abandonment Vesting of Title in the United States			
Circumstances of abandonment <i>(date/place)</i>			
Place address <i>(number, street, and room or suite number)</i>			Date
City or town	State	ZIP code	Seizure number
Description of item(s)			
In compliance with Title 41, Code of Federal Regulations, Section 128-48.1, the item described above was:			
<input type="checkbox"/> a. Advertised in the _____ located in the city and state of _____ on the following dates _____, _____ and _____			
<input type="checkbox"/> b. Letters of notification were sent to <i>(name/address)</i>			
1. Name		2. Name	
Address <i>(number, street, and room or suite number)</i>		Address <i>(number, street, and room or suite number)</i>	
City or town		City or town	
State	ZIP code	State	ZIP code
3. Name		4. Name	
Address <i>(number, street, and room or suite number)</i>		Address <i>(number, street, and room or suite number)</i>	
City or town		City or town	
State	ZIP code	State	ZIP code
<i>(continue on back if needed)</i>			
<input type="checkbox"/> c. The property was not advertised and the personal notices were not sent because the owner of the property is not known and the value of the property is \$100.00 or less			
As of the date of this form, a claim for the property			
<input type="checkbox"/> Has been received		<input type="checkbox"/> Has not been received	
Inasmuch as no claim has been filed within 30 days of the notice, the aforementioned property is declared abandoned and the title is vested in the United States.			
Name of Director, Field Operations		Signature of Director, Field Operations	Date
Form 9445 (Rev. 9-2024) Catalog Number 14692C publish.no.irs.gov Department of the Treasury - Internal Revenue Service			