



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 9-1 (Rev. 1), Seizure and Forfeiture of Personal Property

- (1) **Seizure and Forfeiture of Personal Property**
- (2) **Authority 1:** Authority to seize personal property for forfeiture to the United States when involved, used, or intended to be used, in violation of the internal revenue laws other than Chapters 51, 52, and 53 of the Internal Revenue Code of 1986.
- (3) **Delegated to:** Special Agents
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority 2:** Authority to estimate the value of seized personal property.

Note: If the property is valued at \$100,000 or less, prepare a listing of the items, obtain an appraisal, and attest to the list and appraisal. Publish a notice for three consecutive weeks describing the property and stating the time, place, and reason for the seizure in accordance with IRC 7325. Additionally, ensure notice of sale is published in compliance with 26 CFR 403.55, including conditions of sale, and re-advertise if necessary, as per 26 CFR 403.57.

- (6) **Delegated to:** Special Agents
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority 3:** Authority to cause a notice of sale to be placed in accordance with 26 CFR 403.55, abide by the conditions of sale, and to re-advertise the property, when necessary, in accordance with 26 CFR 403.57.
- (9) **Delegated to:** Special Agents
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority 4:** Authority to make the determinations concerning type and conditions of cost bonds as provided in 26 CFR 403.27.

- (12) **Delegated to:** Director, Field Operations, Criminal Investigation
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Authority 5:** Authority to exercise the authority of the Commissioner concerning disposition of perishable goods provided in 26 CFR 403.30.
- (15) **Delegated to:** Director, Field Operations, Criminal Investigation
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority 6:** Authority to execute the declaration of forfeiture showing that personal property has been forfeited to the United States.
- (18) **Delegated to:** Director, Field Operations, Criminal Investigation
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority 7:** Authority to acquire for official use seized property by exercising the authority of the Commissioner provided in 26 CFR 403.44.
- (21) **Delegated to:** Director, Field Operations, Criminal Investigation
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority 8:** Authority to Determine that seized property shall be sold at public auction as provided in 26 CFR 403.55.
- (24) **Delegated to:** Director, Field Operations, Criminal Investigation
- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority 9:** Authority to allow or deny petitions for remission or mitigation of forfeiture as provided in 26 CFR 403.43.
- (27) **Delegated to:** Deputy Director, Global Operations Policy and Support (Criminal Investigation)
- (28) **Redelegation:** The authority delegated herein may not be redelegated.
- (29) **Authority 10:** Authority to accept or reject any offer in compromise of the liability to forfeiture of personal property as provided in 26 CFR 403.43.

- (30) **Delegated to:** Deputy Director, Global Operations Policy and Support (Criminal Investigation)
- (31) **Redelegation:** The authority delegated herein may not be redelegated.
- (32) **Authority 11:** Authority to make the necessary determinations and notifications as provided in 26 CFR 403.43.
- (33) **Delegated to:** Deputy Director, Global Operations Policy and Support (Criminal Investigation)
- (34) **Redelegation:** The authority delegated herein may not be redelegated.
- (35) **Authority 12:** Authority to authorize the Director, Field Operations, Criminal Investigation to notify the petitioner or offeror of the action taken on the petition or offer.
- (36) **Delegated to:** Deputy Director, Global Operations Policy and Support (Criminal Investigation)
- (37) **Redelegation:** The authority delegated herein may not be redelegated.
- (38) **Source of Authority:** [26 CFR 403.1 through 403.65](#), [IRC 7325](#) and [TO 150-10](#).
- (39) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This supersedes DO 9-1 (Formerly 157 (Rev. 6)) dated December 19, 2005.

(40) Signed: **Melanie R. Krause** Digitally signed by Melanie R. Krause
 Deputy Commissioner of Internal Revenue Date: 2025.03.04 06:16:14 -05'00' Date