



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 3, 2014

Control Number: SBSE-05-1014-0061
Expiration Date: October 3, 2015
Impacted IRMs: 5.10.4
5.10.5

MEMORANDUM FOR DIRECTOR, ADVISORY & INSOLVENCY

FROM: Rocco A. Steco */s/ Rocco A. Steco*
Acting Director, Collection Policy

SUBJECT: Interim Guidance for Maintenance of Seizure Files by Property
Appraisal and Liquidation Specialists (PALS)

This memorandum provides interim guidance regarding file maintenance by Field Collection Property Appraisal and Liquidation Specialists (PALS).

IRM 5.10.4.14(3) will be revised as follows:

Retain a copy of all print and internet advertisements in the seizure file. For radio or television ads, retain a copy of the text provided to the advertiser.

IRM 5.10.5.10(2) will be revised as follows (new text in bold type):

*If mail-in bids have been received, they should be opened at the start of the bidding for each of the lots for which they were submitted. **Retain a copy of all mail-in bid forms received in the seizure file.***

If you have any questions, please contact me, or a member of your staff may contact Senior Program Analysts Matt Roberts or Alan Gilds. Territory personnel should direct any questions through their management staff to the appropriate Area contact.

cc: Director, Field Collection
Director, ECS
www.irs.gov