



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 7, 2012

Control Number: SBSE-05-0912-079
Expires: September 7, 2013
Impacted: IRM 5.10.4.14(1)
IRM 5.10.4.14.1(4)
IRM 5.10.4-6

MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS
DIRECTOR, ADVISORY AND INSOLVENCY
DIRECTOR, CAMPUS FILING AND PAYMENT COMPLIANCE
DIRECTOR, CAMPUS COMPLIANCE OPERATIONS
(CINCINNATI)

FROM: Scott D. Reisher /s/ **Scott D. Reisher**
Director, Collection Policy

SUBJECT: Interim Guidance for Publication of Form 2434 (Notice of Public
Auction Sale) and Form 2434-A (Notice of Sealed Bid Sale)

The purpose of this memorandum is to issue interim guidance regarding the requirements for advertising the sale of seized property. The following bolded text will be added at the end of the paragraphs below.

IRM 5.10.4.14(1) The notice will be published in a newspaper published or generally circulated within the county in which the seizure was made. A single newspaper insertion appearing not less than 10 days prior to the date of sale meets the legal requirement. The date of sale may not be counted when calculating this period. Insertions of the advertisement for additional days may be desirable and, when feasible, should run for several days leading up to the date of sale.

Note: To satisfy this requirement, the property description and time, place, manner and conditions of sale in the newspaper advertisement must match the Notice (Form 2434 or Form 2434-A) provided to the taxpayer. Other advertisements published for marketing purposes in addition to the legal notice described above need not include all information, but the terms of payment, time, place, manner and conditions of sale must be identical in all advertising.

IRM 5.10.4.14.1(4) To verify services rendered, the advertiser should be requested to provide the full page of each issue of the publication in which the advertising appeared. These pages are known as "tear sheets." The location of the advertisement should be marked on the tear sheet. If the publisher is unable to furnish these sheets, or if the advertisement is by other methods, affidavits of publications or broadcast should be furnished by the advertiser. If the tear sheet or affidavit cannot be secured from the vendor, the PALS must make and document a diligent effort to secure such, and include an explanation in ICS as to the verification of the publication and why it is not part of the file. If verification cannot be made, the PALS will take appropriate actions, such as disputing the billing charge and arrange for additional advertising for the sale if time permits or it is needed. The PALS should forward the tear sheet or affidavit attached to the vendor bill to Advisory with the Form 2436, Seized Property Sale Report, for inclusion in the seizure file when the closing documents are submitted.

Note: Prior to sale, the PALS must verify that the newspaper advertisement was published timely and contained the information required in IRM 5.10.4.14.

The first note will also be added to Exhibit 5.10.4-6 to make it consistent with the IRM text.

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

cc: www.irs.gov