



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Policy Statement 5-34 (Rev 1), Collection enforced through seizure and sale of the assets occurs only after thorough consideration of all factors and of alternative collection methods

(1) Collection enforced through seizure and sale of the assets occurs only after thorough consideration of all factors and of alternative collection methods

(2) The facts of a case and alternative collection methods must be thoroughly considered before determining seizure of personal or business assets is appropriate. Taxpayer rights must be respected. The taxpayer's plan to resolve past due taxes while staying current with all future taxes will be considered. Opposing considerations must be carefully weighed, and the official responsible for making the decision to seize must be satisfied that other efforts have been made to collect the delinquent taxes without seizing. Alternatives to seizure and sale action may include an installment agreement, offer in compromise, notice of levy, or lien foreclosure. Seizure action is usually the last option in the collection process.

(3) All seizures will be approved by the Collection Group Manager, with other specific seizures also requiring Territory Manager, Area Director, Director of Field Collection or judicial approval.

(4) Signed: **Douglas W. Odonnell** Digitally signed by Douglas W. Odonnell
Date: 2024.03.11 17:11:54 -04'00'

Douglas O'Donnell,
Deputy Commissioner Services and Enforcement

Date