



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

09-15-2026

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Affected IRM(s): 5.10.2

MEMORANDUM FOR DIRECTOR, COLLECTION

FROM: Thomas Kramer
Director, Collection Policy

Thomas D. Kramer

Digitally signed by Thomas D. Kramer
Date: 2026.09.15 08:23:55 -07'00'

SUBJECT: Interim Guidance on Seizure Approval Requirements for Personal Residences

This memorandum issues interim guidance to SB/SE Field Collection employees regarding approval requirements for personal residence seizures.

Please ensure this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to increase the approval level for personal residence seizures to Field Compliance Manager (FCM)/Territory Manager (TM) to better ensure that tenants and other innocent third parties are not financially injured by the seizure action.

Background/Source(s) of Authority: IRM 5.10.2 and Exhibit 5.10.2-1 establish seizure approval levels by asset type. SB/SE Delegation Order 1-23-2 (Rev. 2), Authority to Sign and Issue Levy and Related Documents, provides the underlying authority for levy and related documents and is delegated according to the chart in Exhibit 1.2.65-2.

Procedural Change: Effective immediately, seizures involving personal residences require written approval from the Field Compliance Manager (FCM)/Territory Manager (TM) before the seizure is conducted. A personal residence is defined as a primary residence of someone other than the taxpayer, the taxpayer's spouse, former spouse and/or minor children. For this specific asset type, the approval level in current guidance is revised from Group Manager to Field Compliance Manager (FCM)/Territory Manager (TM). All other approval requirements in IRM 5.10.2 and remain unchanged.

Effect on Other Documents: The guidance outlined in this memorandum will be incorporated into Internal Revenue Manual (IRM) Exhibit 5.10.2-1 once SB/SE Delegation Order 1-23-2 is updated.

Effective Date: This guidance is effective September 15, 2026.

Contact: If you have any questions regarding the guidance in this memorandum, you may contact Enforcement Program Manager, Jana McDaniel, or Senior Policy Analyst, Chris Miller.

Distribution:

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