



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.7.5

NOVEMBER 9, 2023

EFFECTIVE DATE

(11-09-2023)

PURPOSE

- (1) This transmits revised IRM 9.7.5, Forms, Processing, and Documentation.

MATERIAL CHANGES

- (1) Added Internal Controls to be compliant with IRM 1.1.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers, Monitoring and Improving Internal Control.
- (2) Added Subsection 9.7.5.1.1 "Authority" and the verbiage "See IRM 9.1.4, Authority for the delegated authority relating to IRM 9.7.5, Forms, Processing, and Documentation".
- (3) Added Subsection 9.7.5.1.1.1 "Acronym Table".
- (4) Subsection 9.7.5.2 updated last sentence verbiage to state "The AFTRAK assigns numbers to seizures and to assets" also corrected IRM reference to state "See subsection 9.7.5.6.1".
- (5) Subsection 9.7.5.3 added acronym for section title to the end of title.
- (6) Subsection 9.7.5.4(2) deleted "AFTRAK Unit" and "Headquarters Warrants and Forfeiture Analysts" and added "Management and Program Analysts (MPAs)", "ARIS Senior Analysts", "ARIS Senior/Financial Analysts", and the acronym "ALT AFC" to Alternate Asset Forfeiture Coordinator.
- (7) Subsection 9.7.5.4.1(2) added "c) Civil post and walk of real property" and updated verbiage of (d) to state "d) Evidence seizure(s) of currency and/or property valued at \$500 or more".
- (8) Subsection 9.7.5.4.1(2)(f)(Note) updated verbiage to state "Real property stands alone on its own AFTRAK number, no general property or cash seizures should be added as assets under that number."
- (9) Subsection 9.7.5.4.1(4) removed AFC and added MPA.
- (10) Subsection 9.7.5.4.4(5) updated verbiage to state "AFTRAK is used to provide data for TEOAF and in reporting financial statements and other reports to Congress. **Therefore, it is imperative that AFTRAK contain accurate and timely information.**"
- (11) Subsection 9.7.5.4.5(3) updated "Warrants and Forfeiture" verbiage to "ARIS" and added acronyms AFSs and MPAs.
- (12) Subsection 9.7.5.5(1) added MPA.
- (13) Subsection 9.7.5.5(2), (3), and (4) updated "Warrants and Forfeiture" verbiage to "ARIS SharePoint" verbiage.
- (14) Subsection 9.7.5.6(1) updated IRM cross-reference to 1.15.2.1.5(1) and added verbiage "Document 12990".
- (15) Subsection 9.7.5.6(2) added MPA.
- (16) Additional revisions, deletions, and grammatical changes were made throughout the section, that did not result in substantive changes but contributed to procedural clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.7.5 dated May 15, 2012.

AUDIENCE

CI

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9.7.5

Forms, Processing, and Documentation

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- 9.7.5.1
(11-09-2023)
Program and Scope and Objectives
- (1) This section covers the when, why, how and importance of the accurate and timely tracking of seizure investigations and seized assets.
 - (2) Audience: All CI employees.
 - (3) Policy Owner: Director, Global Financial Crimes & Policy.
 - (4) Program Owner: Director, Global Financial Crimes & Policy.
 - (5) Primary Stakeholders: All CI employees.
 - (6) Contact Information: N/A.
 - (7) Goal: Provide guidance to accurately and timely track seizure investigations and seized assets.
- 9.7.5.1.1
(11-09-2023)
Background
- (1) This IRM section provides procedures regarding:
 - Consistently and strategically apply forfeiture in the disrupting and dismantling of criminal endeavors by depriving criminals of property used or acquired through illegal activities.
 - Provide accountability to the IRS for property seized for forfeiture.
 - Track assets seized for purposes of evidence and/or forfeiture.
 - Coordinate the information provided to other law enforcement agencies in order to identify and apprehend fugitives from justice wherein the fugitive has been charged with violation of the Internal Revenue Laws and related offenses.
- 9.7.5.1.2
(11-09-2023)
Authority
- (1) See IRM 9.1.4, Authority for the delegated authority relating to IRM 9.7.5, Forms, Processing, and Documentation.
- 9.7.5.1.3
(11-09-2023)
Roles and Responsibilities
- (1) The Director, Global Financial Crimes & Policy is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.
- 9.7.5.1.4
(11-09-2023)
Program Management and Review
- (1) The Director, Global Financial Crimes & Policy will:
 - a. Review the IRM annually.
 - b. Update the IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments and for consistent administration of the tax laws.
 - c. Incorporate all permanent interim content into the next revision of the IRM section prior to the expiration date.
- 9.7.5.1.5
(11-09-2023)
Program Controls
- (1) The Director, Global Financial Crimes & Policy will review the instructions and guidelines relating to the investigation of tax returns and other IRS documents for procedural, operational, and editorial changes.
- 9.7.5.1.6
(11-09-2023)
Acronyms
- (1) The table lists commonly used acronyms and their definitions:

Acronym	Definition
AFC	Asset Forfeiture Coordinator
AFS	Asset Forfeiture Specialist
AFRAK	Asset Forfeiture Tracking and Retrieval System
ALT AFC	Alternate Asset Forfeiture Coordinator
ARIS	Asset Recovery & Investigative Services
AUSA	Assistant United States Attorney
CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
CT Counsel	Criminal Tax Counsel
GI	General Investigation
IRM	Internal Revenue Manual
MPA	Management & Program Analyst
PI	Primary Investigation
SAC	Special Agent in Charge
SCI	Subject Criminal Investigation
TEOAF	Treasury Executive Office for Asset Forfeiture
TFF	Treasury Forfeiture Fund
USAO	United States Attorney's Office

9.7.5.1.7
(11-09-2023)

Related Resources

- (1) Delegation Order 9-2.
- (2) IRM Chapter 9.7, Asset Seizure and Forfeiture.
- (3) IRM 9.9, Criminal Investigation Management Information System (CIMIS).

9.7.5.2
(11-09-2023)

Numbering the Seizure

- (1) Seizures are assigned two separate numbers as they are tracked on two separate systems, the Criminal Investigation Management Information System (CIMIS) and the Asset Forfeiture Tracking and Retrieval System (AFTRAK). (The CIMIS number, either a primary investigation (PI) or subject criminal investigation (SCI) with approved seizure activity, tracks time expended on the seizure investigation). The AFTRAK number tracks a specific asset from the date of seizure through the forfeiture and/or disposition process. The AFTRAK assigns numbers to seizures and to assets (See subsection 9.7.5.4.1).

9.7.5.3
(11-09-2023)

Criminal Investigation Management Information System (CIMIS)

- (1) The CIMIS database tracks the status and progress of criminal investigations and the time expended by special agents. It is used as a management tool that provides the basis for decisions of both local and national scope, see IRM Chapters 9.9, Criminal Investigation Management Information System (CIMIS).

9.7.5.3.1

(08-24-2007)

**Authorized Seizures
Investigation Activity**

- (1) When asset forfeiture is anticipated in an investigation, a special agent must obtain seizure investigation activity authority. This is done by indicating in CIMIS that seizure activity is anticipated in the PI or SCI. Seizure investigation activity authorization must be obtained for any seizure investigation in which Criminal Investigation (CI) participates, even if the lead agency is another Federal, state, or local law enforcement agency, or foreign country.
- (2) Authorized seizure activity should be initiated for each specific target of a seizure investigation, and not for each asset that may be subject to forfeiture.
- (3) The authority to conduct seizure investigative activities on an authorized investigation is delegated to special agents by the Special Agent in Charge (SAC), pursuant to Delegation Order 9-2 (Formerly Delegation Order 158 (Rev. 2)). This approval authority cannot be re-delegated. By authorizing seizure investigative activities on an authorized investigation (PI or SCI) in the CIMIS database, the SAC delegates his/her authority to conduct seizure investigative activities to special agents.
- (4) Seizure investigative activities cannot be authorized without an underlining PI or SCI.
- (5) All time expended in connection with the seizure and forfeiture, including time spent identifying and locating assets and their ownership, writing affidavits, consulting with a Criminal Tax Attorney or the Assistant US Attorney, planning, preparing for, and executing seizure warrants, preparing seizure forms and reports, investigating claims and petitions, and participating as necessary through the conclusion of the forfeiture and disposition of the asset(s), should be charged to the corresponding PI or SCI.
- (6) The Asset Forfeiture Coordinator's (AFC) time spent on seizure investigations should be charged to the corresponding PI or SCI. The AFC time spent doing inventories, reconciliations, and other administrative work relating to numerous seizure investigations should be charged to an asset forfeiture general investigation (GI).

9.7.5.3.2

(05-15-2012)

**Closing an Investigation
with Approved Seizure
Investigative Activity**

- (1) The approved seizure investigative activity associated with a PI or SCI should remain open until all aspects of the investigation have been completed. Although the special agent may have completed his/her duties in connection with the forfeiture and the associated criminal or primary investigation, the AFC should be consulted before closing the seizure investigative activity. The AFC will be charging time to the investigation through the disposition of the asset(s) and its obligations.

9.7.5.4

(11-09-2023)

**Asset Forfeiture
Tracking and Retrieval
System (AFTRAK)**

- (1) The AFTRAK is a web-based application designed to track assets seized for forfeiture, evidence, and abandonment. The application is used as a management tool internally (locally and nationally) and for external customers of CI.
- (2) The AFTRAK data is input and managed by:
 - Asset Forfeiture Coordinators (AFC)
 - Alternate Asset Forfeiture Coordinators (ALT AFC)
 - Asset Forfeiture Specialists (AFS)
 - Management and Program Analysts (MPA)
 - ARIS Senior Analysts
 - ARIS Senior/Financial Analysts

- Field Office Budget Analysts
- AFTRAK System Manager

9.7.5.4.1
(11-09-2023)

**Obtaining an Asset
Forfeiture Tracking and
Retrieval System
Number**

- (1) The AFTRAK database assigns numbers to seizures and to assets.
- (2) The following events require the issuance of an AFTRAK number:
 - a. Seizure for forfeiture regardless of value
 - b. Criminal indictment of real property
 - c. Civil post and walk of real property
 - d. Evidence seizure(s) of currency and/or property valued at \$500 or more
 - e. Property held for abandonment regardless of value
 - f. Submission of a reverse asset sharing request

Note: Real property stands alone on its own AFTRAK number, no general property or cash seizures should be added as assets under that number.

- (3) Property items seized as evidence that are valued at less than \$500 are not tracked on AFTRAK or assigned an AFTRAK number; the AFC must track these items on a field office database, see IRM 9.7.12, Evidence Seizures.
- (4) The AFS or MPA will obtain an AFTRAK number for their field office's seizures immediately after one of the events listed above in paragraph (2) occurs.
- (5) The standard format for an AFTRAK number is an eight-digit seizure number plus a two-digit asset number. When over 99 assets are associated with one seizure number, an additional seizure number must be obtained. This format must be followed when providing a CI agency seizure (AFTRAK) number to a national seized property contractor.
- (6) Multiple assets seized on the same day, from the same location, and owned by the same individual(s) can be tracked under one AFTRAK number. A separate AFTRAK number must be obtained for assets seized on different days, at different locations, or from different owners at the same location.

9.7.5.4.2
(05-15-2012)

**Asset Forfeiture
Tracking and Retrieval
System Processing**

- (1) Within 5 days of the occurrence of any of the events listed in subsection 9.7.5.4.1(2), additions and/or updates to the status of the assets should be made on the appropriate form(s).
- (2) The AFTRAK system and processing procedures associated with AFTRAK continue to change. The current forms and procedures can be located on CI Connections in the Warrants and Forfeiture web site.

9.7.5.4.3
(05-15-2012)

**Asset Forfeiture
Tracking and Retrieval
System Reports**

- (1) The AFC is responsible for the accuracy and timeliness of information in AFTRAK for his/her field office. The AFC will be held accountable for discrepancies between the status of an asset and the information on AFTRAK.
- (2) The AFC should periodically check the information on AFTRAK by reviewing the various AFTRAK reports available. Errors on AFTRAK should be re-searched and corrected.

9.7.5.4.4
(11-09-2023)
Reports to Congress

- (1) The Secretary of the Treasury is required by statute to submit certain reports to Congress each year concerning the Treasury Forfeiture Fund (TFF). Among the reports required are a complete set of audited financial statements for the TFF (including a balance sheet, income statement, and cash flow analysis that are subject to annual financial audits).
- (2) Other required reports include an analysis of income and expenses showing the revenue received or lost by property category (such as general property, vehicles, vessels, aircraft, cash, and real property) and by type of disposition (such as sale, remission, cancellation, or placement into official use, sharing with state and local agencies, and destruction).
- (3) In order to prepare the reports to Congress, the Treasury Executive Office for Asset Forfeiture (TEOAF) must compile information from the law enforcement agencies and the US Coast Guard participating in the TFF, including CI.
- (4) The IRS is also required by statute to prepare and submit to Congress and the Office of Management and Budget, audited financial statements for each fiscal year.
- (5) AFTRAK is used to provide data for TEOAF and in reporting financial statements and other reports to Congress. **Therefore, it is imperative that AFTRAK contain accurate and timely information.**

9.7.5.4.5
(11-09-2023)
**Mid-Year and Fiscal Year
End Inventories**

- (1) Criminal Investigation conducts a one hundred percent physical inventory of seized assets each mid-year and fiscal year end. The inventory is conducted to insure the reliability of AFTRAK and the field office databases. The Chief Financial Officers Act of 1990 requires that a physical inventory be performed to ensure the accuracy of the information used in the financial statements prepared for both IRS and the TFF.
- (2) The process of preparing the financial statements begins with the field offices performing their inventories. The AFC is responsible for the physical inventory of all seized assets.
- (3) Prior to March 31 and September 30 of each year, ARIS will send a memorandum with detailed inventory instructions to all SACs, AFCs, AFSs, and MPAs.

9.7.5.5
(11-09-2023)
Forms and Processing

- (1) The accurate and timely preparation, review, and processing of seizure and forfeiture forms, memoranda, and correspondence is the responsibility of the AFC. However, these duties are authorized for and generally performed by the AFS/MPA with oversight from the AFC.
- (2) Electronic versions of all the seizure and forfeiture forms discussed are exhibited in IRM Chapter 9.7, Asset Seizure and Forfeiture, and available on CI Connections on the ARIS SharePoint site.
- (3) Samples of letters, notices, claim forms and memoranda are discussed and exhibited in IRM Chapter 9.7, Asset Seizure and Forfeiture, and on CI Connections on the ARIS SharePoint site.
- (4) Processing procedures are contained in IRM Chapter 9.7, Asset Seizure and Forfeiture. Processing procedures are also in TEOAF Directives, guides and policy memoranda on CI Connections on the ARIS SharePoint site.

9.7.5.6

(11-09-2023)

**Documentation and
Maintenance of
Seizure/Forfeiture Files**

- (1) The AFC will establish and maintain a seizure/forfeiture file for each seizure separate from any investigative file. The seizure/forfeiture files are subject to the same records retention and management requirements as investigative files, see IRM 1.15.2.1.5(1), Document 12990, Records Control Schedule for CI.
- (2) The AFS/MPA's primary duties include documentation and maintenance of the seizure/forfeiture files with oversight from the AFC.
- (3) The seizure/forfeiture file must contain the required forms and sufficient information to document and support the actions in the seizure and forfeiture process from pre-seizure through final disposition and equitable sharing.
- (4) Most field offices use some type of a checklist, cover or control sheet to ensure the seizure/forfeiture file is properly documented and maintained.