



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.7.10

AUGUST 28, 2025

EFFECTIVE DATE

(08-28-2025)

PURPOSE

- (1) This transmits revised IRM 9.7.10, International Seizure and Forfeiture.

MATERIAL CHANGES

- (1) Updated internal controls.
- (2) Updated all IRM and website references to quick links throughout the IRM.
- (3) Removed subsection 9.7.10.1.8, United States Policy.
- (4) Removed subsection 9.7.10.1.9, Benefits of International Forfeiture.
- (5) Added subsection 9.7.10.2, General Procedures for International Forfeiture with paragraphs (1), (2), (3), (4), (5), and (6).
- (6) Subsection 9.7.10.3 updated title to "Types of International Assistance Agreements."
- (7) Subsection 9.7.10.3(1) updated to current procedures.
- (8) Subsection 9.7.10.3(2) updated to current procedures.
- (9) Removed subsection 9.7.10.3.1, Bilateral Treaties.
- (10) Removed subsection 9.7.10.3.2, Multilateral Treaties.
- (11) Removed subsection 9.7.10.3.3, Executive Agreements.
- (12) Removed subsection 9.7.10.3.4, Letters Rogatory.
- (13) Removed subsection 9.7.10.3.5, Cooperation by Defendant.
- (14) Subsection 9.7.10.4 updated title to "Procedures and Methods to Effect Seizure and/or Forfeiture."
- (15) Subsection 9.7.10.4(1) updated to current procedures.
- (16) Added subsection 9.7.10.4(2) with current procedures.
- (17) Added subsection 9.7.10.4(3) with current procedures.
- (18) Subsection 9.7.10.4.1 updated entire section to current procedures.
- (19) Subsection 9.7.10.4.2(1) updated to current procedures.
- (20) Subsection 9.7.10.4.2(2) updated to current procedures.
- (21) Added subsection 9.7.10.4.2(3) with current procedures.
- (22) Subsection 9.7.10.4.3 updated title to "Select the Method to Initiate Seizure and/or Forfeiture."
- (23) Subsection 9.7.10.4.3(1) updated to current procedures.

- (24) Subsection 9.7.10.4.3(2) updated to current procedures.
- (25) Added subsection 9.7.10.4.3(3) with current procedures.
- (26) Added subsection 9.7.10.4.3(4) with current procedures.
- (27) Subsection 9.7.10.4.4(1) and 9.7.10.4.4(2) updated to current procedures.
- (28) Subsection 9.7.10.4.4.1(1) and 9.7.10.4.4.1(2) updated to current procedures.
- (29) Subsection 9.7.10.4.4.2 updated entire section to current procedures.
- (30) Subsection 9.7.10.4.4.3 updated title to "Voluntary Cooperation and Surrender by Defendant" and updated entire section to current procedures.
- (31) Added subsection 9.7.10.4.4.4, Cautions Regarding Voluntary Surrender with paragraphs (1) and (2).
- (32) Removed subsection 9.7.10.4.4.5, Coordination with the Department of Justice, Office of International Affairs and the Asset Forfeiture Money Laundering Section.
- (33) Removed subsection 9.7.10.4.5, Reimbursement for Travel Abroad.
- (34) Added subsection 9.7.10.5, Proof of International Service.
- (35) Added subsection 9.7.10.6, Action Taken on Foreign Assets Located within the United States.
- (36) Added subsection 9.7.10.6.1, Subpoenaing Foreign Records.
- (37) Added subsection 9.7.10.6.2, Forfeiture of Correspondent Bank Accounts.
- (38) Added subsection 9.7.10.7, Forfeiture Assistance Provided to Another Country.
- (39) Removed subsection 9.7.10.8, Methods of Effect Forfeiture.
- (40) Removed subsection 9.7.10.8.1, Forfeiture Actions Initiated by the United States.
- (41) Removed subsection 9.7.10.8.1.1, Actions Taken on Foreign Assets Located Outside the United States.
- (42) Removed subsection 9.7.10.8.1.1.1, Cautions Regarding Voluntary Surrender.
- (43) Removed subsection 9.7.10.8.1.1.2, Proof of International Service.
- (44) Removed subsection 9.7.10.8.1.2, Actions Taken on Foreign Assets Located within the United States.
- (45) Removed subsection 9.7.10.8.1.2.1, Subpoenaing Foreign Records.
- (46) Removed subsection 9.7.10.8.1.2.2, Forfeiture of Correspondent Bank Accounts.
- (47) Removed subsection 9.7.10.8.2, Forfeiture Actions Initiated by Another Country on Behalf of the United States.
- (48) Removed subsection 9.7.10.8.2.1, Coordinating the Forfeiture.
- (49) Removed subsection 9.7.10.8.2.2, Transfers to the United States Suspense Account.
- (50) Removed subsection 9.7.10.8.3, Forfeiture Assistance Provided to Another Country.
- (51) Removed subsection 9.7.10.8.3.1, Restraining Assets in the United States.

- (52) Removed subsection 9.7.10.8.3.2, Other Assistance.
- (53) Subsection 9.7.10.9(1) updated to current procedures.
- (54) Added subsection 9.7.10.9(2) with current procedures.
- (55) Removed subsection 9.7.10.9.1, Reasons for Sharing.
- (56) Removed subsection 9.7.10.9.2, Sharing Given to Other Countries.
- (57) Removed subsection 9.7.10.9.2.1, Sharing Requests.
- (58) Removed subsection 9.7.10.9.2.2, The Approval Process.
- (59) Removed subsection 9.7.10.9.2.3, Use of Proceeds by Other Countries.
- (60) Removed subsection 9.7.10.9.2.4, Presentation of Shared Funds.
- (61) Removed subsection 9.7.10.9.3, Sharing Received from Other Countries.
- (62) Removed subsection 9.7.10.9.3.1, Receipt of Shared Funds.
- (63) Editorial changes made throughout the IRM that did not result in substantive changes but contributed to clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.7.10, dated February 21, 2025.

AUDIENCE

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9.7.10

International Seizures and Forfeitures

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9.7.10.1
(08-28-2025)
Program Scope and Objectives

- (1) Purpose: This section provides detailed guidelines for the roles and responsibilities of Criminal Investigation employees and government partners, as it relates to international seizures and forfeitures.
- (2) Audience: All Criminal Investigation employees.
- (3) Policy Owner: Director, Asset Recovery and Investigative Services.
- (4) Program Owner: Director, Asset Recovery and Investigative Services.
- (5) Primary Stakeholders: All Criminal Investigation employees.
- (6) Contact Information: To make changes to this IRM email **CI-HQ-IRM*.

9.7.10.1.1
(02-21-2025)
Background

- (1) International seizure and forfeiture are an important and integral aspect of IRS Criminal Investigation's asset forfeiture program. This section will discuss the procedures used to conduct international seizures and forfeitures and the methods used to obtain information and cooperation from other countries.

9.7.10.1.2
(08-28-2025)
Authority

- (1) See *IRM 9.1.2.7, Authority to Seize Property for Forfeiture*, for the delegated authority relating to IRM 9.7.10, International Seizures and Forfeitures.

9.7.10.1.3
(02-21-2025)
Roles and Responsibilities

- (1) The Director, Asset Recovery and Investigative Services is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.7.10.1.4
(08-28-2025)
Program Management and Review

- (1) The Director, Asset Recovery and Investigative Services will:
 - a. Review this IRM annually for procedural, operational, and editorial changes.
 - b. Ensure internal control content is complete, accurate, and reviewed annually.
 - c. Update this 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.
 - d. Incorporate permanent interim guidance into the next revision of this IRM section prior to the expiration date.

9.7.10.1.5
(08-28-2025)
Program Controls

- (1) The Director, Asset Recovery and Investigative Services will oversee this program, ensuring employee compliance to given instruction, and review all IRS documents that pertain to this IRM for procedural, operational, and editorial changes.

9.7.10.1.6
(08-28-2025)
Acronyms and Terms

- (1) The following table lists the acronyms and terms used throughout this IRM section and their definitions:

Acronym	Definition
AFC	Asset Forfeiture Coordinator
AUSA	Assistant United States Attorney

ARIS	Asset Recovery & Investigative Services
CI	Criminal Investigation
DOJ	Department of Justice
MLARS	Money Laundering and Asset Recovery Section
MLAT	Mutual Legal Assistance Treaty
OIA	Office of International Affairs
USA PATRIOT Act	Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001

9.7.10.1.7
(08-28-2025)

Related Resources

- (1) Department of Justice, Money Laundering and Asset Recovery Section, *Asset Forfeiture Policy Manual*.
- (2) *IRM 9.4.2*, Sources of Information.
- (3) *IRM 9.4.4*, Requests for Information.
- (4) *IRM 9.7.4*, Pre-Seizure Planning.
- (5) *IRM 9.11.2*, Domestic and Foreign Travel.

9.7.10.2
(08-28-2025)

General Procedures for International Forfeiture

- (1) This section will provide a brief overview of the responsibilities for Criminal Investigation (CI) employees related to international seizures and forfeitures.
- (2) Federal prosecutors and law enforcement agencies should seek to pursue and recover forfeitable assets, derived from criminal activities, regardless of physical location. This includes items located outside the United States (U.S.).
- (3) International requests for legal assistance in asset recovery are governed by various treaties, laws, and other obligations, may implicate issues of diplomatic sensitivity and sovereignty, and require coordination among a variety of domestic and foreign authorities.
- (4) For all international investigative matters, either formal or informal, the field office's first point of contact must be the CI Country Attaché or the Director, International Field Operations for the branch covering the specific country where the asset is located.
- (5) For all investigations involving international seizure and forfeiture, special agents must work with the Department of Justice's (DOJ) Money Laundering and Asset Recovery Section (MLARS) and Office of International Affairs (OIA).
- (6) For detailed information regarding international seizure and forfeiture, see the most current DOJ MLARS *Asset Forfeiture Policy Manual*.

9.7.10.3

(08-28-2025)

Types of International Assistance Agreements

- (1) Formal requests for information or assistance from a foreign country can be made pursuant to the following:
 - a. Financial Crimes Enforcement Network (FinCEN),
 - b. International Criminal Police Organization (INTERPOL),
 - c. Letters Rogatory,
 - d. Mutual Legal Assistance Treaty (MLAT), or
 - e. Tax Treaty.
- (2) These methods can be used to facilitate the international forfeiture process. Details regarding these methods and how to pursue them are discussed in *IRM 9.4.2*, Sources of Information, and *IRM 9.4.4.4*, Information from Foreign Countries.

9.7.10.4

(08-28-2025)

Procedures and Methods to Effect Seizure and/or Forfeiture

- (1) Pre-seizure planning is the first step in any seizure and/or forfeiture action. Once an asset has been identified, there are steps, unique to international situations, which must be considered.
- (2) When dealing with assets located abroad, the U.S. can initiate a forfeiture action within the U.S. against the foreign asset, or an action can be taken against the asset by the government of the country where it is located on behalf of the U.S.
- (3) There are situations where an asset forfeited by another country is located in the U.S. and the foreign government requests the assistance of the U.S. in their forfeiture action.

9.7.10.4.1

(08-28-2025)

Identification of Assets/Pre-Seizure Planning

- (1) The first step in any seizure action is to identify the asset(s) to be seized and to properly plan the seizure. Pre-seizure planning is one of the most important steps in the seizure process. As with any other seizure action, it is vitally important to determine both the benefits and the detriments of a potential seizure before it is affected.
- (2) For international seizures and forfeitures, considerations must be given to the laws of the country where the property is located, as well as the proper methods to obtain information from that country. Once a determination is made regarding the potential to seize an asset, the Asset Forfeiture Coordinator (AFC) must be contacted to discuss the matter. A primary investigation (PI) or subject criminal investigation (SCI) with approved seizure investigative activity should be opened, once it is apparent a seizure action might take place.
- (3) The AFC will begin the pre-seizure planning stage, ensure that the criteria for a successful seizure are met, and assist with other steps required.
- (4) After the AFC, the next point of contact for all international investigative matters, including possible seizure and forfeiture, must be the CI Country Attaché for the country where the asset is located. Follow the procedures outlined in *IRM 9.4.4.4*, Information from Foreign Countries, to obtain information on the international assistance process.
- (5) Prior to initiating a seizure of an asset located in another country, proper planning, engaging, with the correct points of contact, and following established procedures is necessary to ensure existing treaties and/or another country's laws are not violated. Detailed information can be found in *IRM 9.7.4*, Pre-Seizure Planning.

9.7.10.4.2
(08-28-2025)

Determine the Extent of International Cooperation

- (1) When considering an international seizure, agents must contact the Attaché covering the country where the asset to be seized is located. A listing of all attachés and their countries of responsibility can be found on the *International Operations SharePoint* site.
- (2) Before making an international seizure, the extent of the cooperation from the country where the subject assets are located must be determined. An agent must submit a request for information or assistance from a foreign country per *IRM 9.4.4, Requests for Information*. The Assistant United States Attorney (AUSA) assigned to the investigation should also contact OIA and MLARS.
- (3) All international seizure and/or forfeiture actions must be first approved, and then coordinated, by OIA. The exception to this would be situations where the defendant cooperates with the government and voluntarily repatriates the asset that is located abroad.

9.7.10.4.3
(08-28-2025)

Select the Method to Initiate Seizure and/or Forfeiture

- (1) The method used to affect a seizure and/or forfeiture will depend on whether the defendant agrees to cooperate, by way of a plea agreement or other arrangement.
- (2) There are two types of forfeiture actions initiated by the U.S. against assets with international considerations: the forfeiture and recovery of assets located abroad under U.S. law and the forfeiture of assets located in the U.S. under foreign law. Both types involve taking legal action pursuant to the laws of the U.S.
- (3) If a plea agreement or other arrangement can be utilized to allow for repatriation of the asset(s), without involving the foreign government, those arrangement can, and should, be made. If coordination with the other country is necessary, one of the five methods described in subsection 9.7.10.3 must be utilized.
- (4) The proper legal tool to use will depend on the type of agreement that exists between the U.S. and the country where the asset is located. This activity must be arranged through OIA.

9.7.10.4.4
(08-28-2025)

Immobilization of Assets Located Abroad

- (1) Once it is determined to secure assets located abroad, actions should take place quickly to “freeze or seize” the property. This will require coordination with the local AUSA and OIA, to prepare an MLAT request.
- (2) Following submission of the MLAT request, OIA will continue to monitor the progress of the request with the foreign government. OIA will contact the special agent or the AUSA for supplemental information, if needed.

9.7.10.4.4.1
(08-28-2025)

Sovereignty Rights

- (1) Some countries have specific and strict laws regarding ownership of land in their country. Although a court in the U.S. can issue a valid court order for an asset located in another country, it is invalid without the proper assistance from that country.
- (2) An MLAT or other type of agreement between countries will specify the level of cooperation to be exchanged.

9.7.10.4.4.2
(08-28-2025)
**Submit Request to
Foreign Country**

- (1) OIA will assist in the preparation of an MLAT or advise which method is best to obtain to assistance needed.
- (2) Once assets forfeitable under U.S. law have been traced overseas, the U.S. must consider how to advance the forfeiture process and address the legal requirements of the country where the assets are located.
- (3) Pursuant to 28 USC 1355(b)(2), the U.S. courts are vested with extraterritorial jurisdiction and venue over assets located abroad that are subject to civil forfeiture. This section is useful in situations where the foreign country in question cannot forfeit the property under its own laws but may be able to take other steps that could assist the U.S. in its forfeiture efforts. In these instances, once the asset has been forfeited in the U.S., the final civil forfeiture judgment would be transmitted to the foreign country for enforcement or repatriation of the assets.
- (4) Pursuant to 18 USC 981(b)(3), federal courts are authorized to issue seizure warrants for foreign based property subject to civil forfeiture. When the country where the property is located requires a seizure warrant, the warrant should be transmitted to the central authority of the foreign government for service in accordance with any treaty or other international agreement in effect. The OIA and MLARS will determine whether the foreign country where the assets are located can assist the U.S. in action. 18 USC 983(j) contains the authority for the courts to issue a restraining order. For guidance regarding criminal restraining orders and seizure warrants, see *Asset Forfeiture Policy Manual*, Chapter 9 International Forfeiture, III. Probable Cause Finding to Seize or Restrain Assets Abroad.

9.7.10.4.4.3
(08-28-2025)
**Voluntary Cooperation
and Surrender by
Defendant**

- (1) In both civil and criminal forfeiture cases, the U.S. will often seek repatriation of the property for forfeiture. In fact, 21 USC 853(e)(4) expressly authorizes courts to direct a defendant to return any property that may be seized and forfeited, and to deposit that property pending trial, in the court's registry, or with the U.S. Marshal Service, or the Secretary of the Treasury pending a determination of forfeitability. This can be accomplished through the cooperation of the defendant who agrees to forfeit the property as part of a plea agreement.
- (2) In some situations, the defendant can appoint someone to represent them with the repatriation of the assets and bring the assets into U.S. jurisdiction.
- (3) In other situations, the U.S. might need to request the foreign jurisdiction to sell the property or repatriate it for forfeiture. If repatriation is not possible, the U.S. might be able to assist the foreign government in forfeiting the property under their laws by structuring the plea agreement so that the defendant is required to cooperate with the foreign authorities in their own law enforcement efforts.
- (4) Similarly, where an explicit admission regarding the illicit source of the property will enable the foreign government to obtain a forfeiture order, the plea agreement might contain an admission by the defendant that the foreign based property constitutes proceeds of the illegal conduct that is alleged.

- 9.7.10.4.4.4
(08-28-2025)
Cautions Regarding Voluntary Surrender
- (1) Defendants must comply if a court orders the defendant to voluntarily repatriate any property under 21 USC(e)(4). Failure to comply with the court order shall be punishable as a civil or criminal contempt of court and may result as an enhancement of the sentence under the obstruction of justice provision of the federal sentencing guidelines.
 - (2) Caution should always be taken when dealing with a cooperating defendant. Relying on the defendant to provide the location to all foreign investments and repatriating them to the U.S. might eliminate the need to involve the foreign government; however, be certain that the defendant is being truthful and making a full disclosure. It is recommended that official requests to other countries be made, to reveal additional accounts/assets not previously disclosed by the defendant.
- 9.7.10.5
(08-28-2025)
Proof of International Service
- (1) *Federal Rules of Civil Procedures Rule 4(f)* (Fed. R. Civ. P. 4(f)) requires an individual who is subject to notice must be properly served even if located in a foreign country. If this occurs, then the U.S., through OIA, will submit a request to the foreign country for the individual to be properly served of the impending forfeiture. Once service is complete, a "Proof of International Service" will be provided to the U.S. so the forfeiture action can be completed.
- 9.7.10.6
(08-28-2025)
Action Taken on Foreign Assets Located within the United States
- (1) The Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (*USA PATRIOT Act*), gave extraordinary powers to the U.S. government in obtaining bank records and seeking property subject to forfeiture on deposit in foreign banks where the foreign bank maintains a correspondent bank account in the U.S. Such foreign banks must appoint a representative to accept government subpoenas for their bank records, irrespective of foreign secrecy laws and the formal international assistance process.
- 9.7.10.6.1
(08-28-2025)
Subpoenaing Foreign Records
- (1) Section 319(b) of the *USA PATRIOT Act* is codified in 31 USC 5318(k), and it authorizes the Attorney General and the Secretary of the Treasury to issue subpoenas to foreign banks that maintain accounts with correspondent accounts in the U.S. If the foreign bank fails to either provide the requested records or initiate proceedings to contest it, the domestic financial institution shall terminate its correspondent relationship with that foreign bank not later than ten business days after receipt of written notice from the Secretary or the Attorney General. Failure to terminate the correspondent relationship shall render the financial institution liable for a civil penalty of up to \$10,000 per day until the relationship is terminated.
- 9.7.10.6.2
(08-28-2025)
Forfeiture of Correspondent Bank Accounts
- (1) 18 USC 981(k) authorizes the U.S., in a civil forfeiture action, to restrain, seize, and forfeit funds deposited into an account at a foreign financial institution by restraining, seizing, and forfeiting an equivalent amount of funds from a correspondent or interbank account held in the U.S. by the foreign financial institution where the funds are deposited.
 - (2) Approval authority to use 18 USC 981(k) rests with the Chief of MLARS, in consultation with appropriate OIA, Department of the Treasury, and Department of the State officials. MLARS is responsible for coordinating the approval process and must approve the use of this provision in writing. MLARS will grant this approval only in extraordinary cases.

9.7.10.7
(08-28-2025)
**Forfeiture Assistance
Provided to Another
Country**

- (1) Pursuant to 28 USC 2467, the U.S. can restrain, and forfeit assets located in the U.S. in connection with foreign forfeiture matters. Requests for this type of assistance come as MLAT requests and are referred by OIA to MLARS for execution. CI involvement in these type of cases will be limited and processed through CI's International Liaison and Strategy sections.

9.7.10.8
(08-28-2025)
International Sharing

- (1) International sharing is governed by 18 USC 981(i), 21 USC 881(e)(1)(E), and 31 USC 9705(h)(2), is authorized by most MLATs, and often guided by standing international sharing agreements. It may also be the subject of bilateral case-specific forfeiture sharing arrangements negotiated by MLARS and approved by the Department of State. The Attorney General or the Secretary of the Treasury have the sole discretion to determine whether to share, with a foreign government, assets that have been forfeited to the U.S.
- (2) Additional information regarding international sharing can be found in the *Asset Forfeiture Policy Manual*.

