

**EXHIBIT C
DISPOSITION INSTRUCTIONS**

**FORM 2
DISPOSITION INSTRUCTIONS FOR CURRENCY HELD IN TREASURY SUSPENSE**

Form 2 is used by IRS and Secret Service to move funds held in the Treasury Suspense Account (TSA). ICE and CBP perform this function electronically using their Automated Commercial System (ACS).

WHEN TO USE FORM 2

- **Forfeited Monies** – Move the entire amount from the TSA to the Treasury Forfeiture Fund (TFF)
- **Partial Forfeitures** – Move the forfeited portion of the funds to the TFF and leave the pending portion in the TSA
- **Return or Release of Monies** – Return the entire amount to owner or third party (i.e., a full refund)
- **Partial Return of Monies** – Return a portion of funds and either transfer forfeited portion to the TFF or leave the remaining portion in the Suspense Account (i.e., a partial refund)

Documents Required for a Form 2 Package:

- Form 2
- Signed Final Order of Forfeiture, Proclamation or Declaration of Forfeiture (to move to the TFF) – Ensure the order is in fact a FINAL order!
Settlement Agreement or Letter of Declination (when AUSA declines the case and the funds are being returned to owner/third party).
- Explanatory Memo for any disposition that isn't clear from the order or settlements agreement.

If funds are to be returned to a petitioner or other third party, proper legal and supporting documentation must accompany the request.

HOW TO COMPLETE FORM 2

▪ **SEIZURE #**

Enter the SEIZURE number and sub-asset number for the funds.

▪ **FORFEITURE DATE**

Enter the forfeiture date (the date a judge signs the Final Order of Forfeiture, or the date the Decree or Proclamation or Declaration of Forfeiture is signed by the agency.)

If the funds were not forfeited enter “N/A” in the box.

▪ **ENTER AMOUNT OF FUNDS SEIZED UNDER THIS ASSET NUMBER**

Enter the entire amount of money that was deposited into the Treasury Suspense Account for this asset.

- **ENTER AMOUNT PREVIOUSLY FORFEITED OR REFUNDED**

If applicable enter the amount of money previously forfeited or refunded.
Leave blank if there has not been any previous action on the asset.

- **ENTER AMOUNT TO REMAIN IN SUSPENSE PENDING FUTURE ACTION**

Enter the amount of money that is to remain in the Treasury Suspense Account pending future action.
If not applicable, enter \$0.00.

ENTER THE AMOUNT FORFEITED

Enter the amount of money that has been forfeited.
If not applicable, enter \$0.00.

- **ENTER THE AMOUNT(S) TO BE RETURNED TO OWNER OR OTHER THIRD PARTIES**

Enter the Party Name(s) and the Amount of Funds to be returned in the spaces provided.
If there are more than three parties, attach a list to the Form 2.
DO NOT include sharing agencies in this section.
If not applicable then enter \$0.00.

NOTE: The amount of funds seized under the asset number must always be equal to the sum of the amounts listed on each of the following action lines. The entire sum of the funds originally deposited into the TSA must be accounted for on each disposition regarding the asset.

- If there is a frozen bank account that has accrued interest, make notation of this in Additional Instructions Section

- **PLEASE ISSUE CHECKS PAYABLE TO THE ABOVE-LISTED PARTIES AND MAIL TO**

The preferred method of issuing refunds is an ACH payment. In the rare instance where a check must be issued, please enter the full name and address of the payee here.

- **HOW MANY SHARING REQUESTS WERE FILED**

Enter the number of sharing requests that were submitted for the asset. If there are no sharing requests, enter "0" and leave the rest of this section blank. If sharing requests have not been submitted but will be forthcoming, mark with an asterisk, and indicate in Additional Instructions Section. **DO NOT LEAVE THIS BOX BLANK.**
Do not include the lead agency in the number of sharing agencies.

- **EXPENSES**

This section **MUST** be completed for each disposition where equitable sharing request(s) have been or will be filed. If a case involves more than one asset, expenses may be divided among all the assets or all of the expenses can be taken out of one asset. If expenses are accounted for on another asset, reference that fact in this section.

Case Related Expenses: This includes advertising and travel costs and any costs incurred by the agency while perfecting the forfeiture. This does not include Seized Property Contractor expenses.

Award Payments Made to Treasury Informants: Enter the dollar amount of any payment(s) approved by headquarters that have been or will be made to a Treasury informant. If the amount is not yet known, note that on this line or in the “Additional Instructions”.

Prior Reimbursements to Requesting Agency: Enter amount of any reimbursements for expenses related to this seizure that were made to the sharing agencies.

- **WAS A COST BOND FILED? (Applies only to CBP and ICE)**

Indicate if a cost bond was filed for this Seizure number.

- **WAS THE COST BOND DEPOSITED TO THE TREASURY SUSPENSE ACCOUNT?**

Indicate whether the cost bond was deposited into the Treasury Suspense Account.

NOTE: If there was a cost bond filed and deposited into the Treasury Suspense Account a Form 3 - Cost Bond Disposition Instruction - must be completed.

- **ADDITIONAL INSTRUCTIONS**

Indicate if there are any additional instructions for TEOAF regarding the disposition of the asset. Examples include unique information regarding how the asset ties to the forfeiture order, and notate the status of sharing requests or petitions for remission or restoration requests, and whether you will be submitting a future expenditure form. (**Reminder:** if a refund is anticipated, you must promptly submit a TFF Agency Future Expenditure Form and supporting documentation after reviewing the DCR and confirming the deposit).

- **NAME/ TELEPHONE NUMBER/APPROVAL/DATE**

The name and telephone number of the individual with signature authority completing this form. Agency management official must **REVIEW, SIGN, and DATE** document before sending.

FORM 7
REQUEST FOR POST FORFEITURE REFUND

Form 7 is used by all Treasury Forfeiture Fund (TFF) participating agencies to request a refund of monies that were previously forfeited and deposited into the TFF.

WHEN TO USE FORM 7

For ANY payments out of the TFF – refunds, payments to petitioners, payments to the courts pursuant to a restoration ruling, or for a transfer of forfeited funds via IPAC to another federal government agency.

Documents Required:

- Form 7
- Final Order of Forfeiture
- Document that authorizes the refund from the TFF. Examples: DOJ-MLARS ruling letter on the petition, reconsideration, or restoration request in judicial forfeitures, and the agency ruling letter or decision document in administrative forfeitures. For vacated forfeitures, usually a court order showing the vacatur. Speak to your counsel or TEOAF counsel to determine what documentation is needed.
- Completed TFF Obligation Form
- Completed ACH Form or IPAC Form.

How to Complete Form 7

▪ **SEIZURE #**

Enter the SEIZURE number and the sub asset number.

▪ **DATE OF FORFEITURE**

Enter the forfeiture date.

▪ **DCR DEPOSIT DATE**

The date the funds were deposited to the Treasury Forfeiture fund

▪ **CASH RECEIPT NUMBER**

The internal tracking number assigned by the National Finance Center

▪ **SALE#**

TEOAF's property contractor sales number (if applicable)

▪ **REASON FOR REFUND**

Mark the reason for the refund: **Court Order, Petition Granted, Restoration Granted or Other**

▪ **SPECIAL INSTRUCTIONS**

Provide specific comments in this section for case related expenses, etc.

- **AMOUNT (S) TO BE REFUNDED or TRANSFERRED**

Enter the name(s) of the person(s) receiving the refund and the amount and the mailing address for payee.

- **AGENCY AUTHORIZED REPRESENTATIVE**

Enter the information as requested for the person initiating the transaction. The authorized representative must sign and date the form.

ACH AND IPAC FORMS

ACH FORM

This form is used to pay a refund into a designated bank account of the payee. The funds can be transferred to either an account of the owner or claimant, or to their attorney's client trust account. The ACH form is required for all refund packages (Form 2 and Form 7) unless the payee requests a check. However, checks are only issued in limited circumstances.

HOW TO COMPLETE ACH INSTRUCTIONS FORM

The following information must be supplied by the claimant for EOAF to initiate the payment:

1. The payee/agency name:
2. The payee address:
3. The payee SSN or taxpayer ID number:
4. The payee/agency contact person:
5. The telephone number of the payee/agency point of contact:
6. The name and street address of bank receiving the ACH transfer:
7. The bank's nine-digit routing transit number:
8. The bank account number receiving the transfer:
9. The depositor account title, account number and account type:
10. The name of a contact person at the bank:
11. The telephone number of the point of contact at the bank:

AFTER RECEIVING THE ABOVE INFORMATION FROM THE CLAIMANT:

1. Enter the dollar amount to be transferred.
2. Email the ACH form with the appropriate refund package (i.e., either Form 2 at TEOAF_Disposition@treasury.gov or Form 7 at TEOAF_Refund@treasury.gov).

Intra-Governmental Payment and Collection (IPAC) Form

The IPAC form is used instead of an ACH form to transfer funds to another government agency, such as a federal agency that has been granted remission or restoration. However, an IPAC form is **not** needed if the payee is a United States District Court. The Form 7 should simply indicate the court clerk and district as the payee. For example, Clerk of the Court, U.S. District Court for the Eastern District of New York.

HOW TO FILL OUT AN IPAC FORM

1. Fill in Last 2 ALC numbers of Transferee's ALC Account Number.
2. Enter the SEIZURE number in the Purchase Order box; the Invoice Number box; and the Obligating Document Number box.
3. Enter "1" in Quantity Box indicating a One-Time payment
4. Enter full amount to be transferred into the Unit Price box; and Detail Amount box.
5. Enter name of the agency's point of contact into the Transaction Contact field.
6. Enter agency's telephone number into Contact Phone.
7. Enter Court Docket Number into the Seizure Case/Miscellaneous Information box or any additional instructions or comments.