

**DHS Inconsistently
Implemented
Administrative Forfeiture
Authorities under CAFRA**





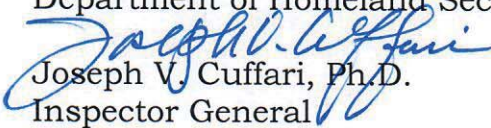
OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

August 27, 2020

MEMORANDUM FOR: The Honorable Chad F. Wolf
Acting Secretary
Department of Homeland Security

FROM: 
Joseph V. Cuffari, Ph.D.
Inspector General

SUBJECT: *DHS Inconsistently Implemented Administrative
Forfeiture Authorities under CAFRA*

For your action is our final report, *DHS Inconsistently Implemented Administrative Forfeiture Authorities under CAFRA*. We incorporated the formal comments provided by your office.

The report contains two recommendations aimed at improving oversight across DHS and providing consistent processes for handling administrative forfeitures. Your office did not concur with recommendation 1, which is open and unresolved. As prescribed by the Department of Homeland Security Directive 077-01, *Follow-Up and Resolutions for the Office of Inspector General Report Recommendations*, within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation. Until your response is received and evaluated, the recommendation will be considered open and unresolved.

Your office concurred with recommendation 2, which we consider open and resolved. Once your office has fully implemented the recommendation, please submit a formal closeout letter to us within 30 days so that we may close the recommendation. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts. Please send your response or closure request to OIGAuditsFollowup@oig.dhs.gov.

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Sondra McCauley, Assistant Inspector General for Audits at (202) 981-6000.



DHS OIG HIGHLIGHTS

DHS Inconsistently Implemented

Administrative Forfeiture Authorities under CAFRA

August 27, 2020

Why We Did This Audit

As a means of enforcing compliance, and disrupting and dismantling criminal enterprises, DHS has the authority to seize and forfeit property associated with violations of law. From fiscal years 2014 through 2018, DHS seized and forfeited about \$4.6 billion for deposit into the Treasury Forfeiture Fund. We conducted this audit to determine whether DHS uses seizure and administrative forfeiture authorities as intended by law and policy.

What We Recommend

We made two recommendations to improve DHS' oversight of administrative forfeitures to ensure compliance with applicable laws and regulations.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

The Department of Homeland Security inconsistently implemented seizure and administrative forfeiture authorities under the *Civil Asset Forfeiture Reform Act of 2000* (CAFRA) in FYs 2014 through 2018. Congress enacted CAFRA to provide uniform procedures for civil forfeitures and increase safeguards for individuals whose property has been seized by the Federal Government. However, DHS components used inconsistent processes for administrative forfeitures under CAFRA. Specifically, we found inconsistencies in the forms used to notify property owners and the process for responding to claims. Additionally, U.S. Customs and Border Protection (CBP) inappropriately used waivers to extend deadlines for responding to claims.

These inconsistencies occurred, in part, because components interpreted CAFRA differently, but also because DHS did not designate an office responsible for overseeing administrative forfeitures across the Department. Additionally, DHS did not establish department-wide policy and instead allowed components to use different policies and processes to guide administrative forfeiture activities. Without proper oversight, DHS may be unaware of noncompliance and possible abuse of seizure and forfeiture authorities. Further, DHS may risk losing the public's trust and exposing the Department to costly litigation.

DHS Response

DHS did not concur with recommendation 1 but concurred with recommendation 2. We consider recommendation 1 unresolved and open and recommendation 2 resolved and open. Appendix A contains DHS management comments in their entirety.



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Background

As a means of disrupting and dismantling criminal enterprises, the Department of Homeland Security has the authority to seize and forfeit property associated with violations of law. A seizure occurs when the government takes possession of an individual's property, while a forfeiture is the legal process of transferring title of the property to the government. DHS components may seize property for violations such as immigration law, misreporting currency upon entering or exiting the United States, importation of counterfeit goods, drug smuggling, or money laundering. Asset forfeiture is a critical law enforcement tool used to deprive criminal organizations of illicitly obtained assets and enforce compliance with Federal law. From fiscal years 2014 through 2018, DHS components forfeited an estimated \$1.8 billion in assets such as cash, electronics, and vehicles for deposit into the Treasury Forfeiture Fund,¹ with an additional \$2.8 billion still subject to forfeiture proceedings.

DHS has three components with seizure and forfeiture authority: U.S. Customs and Border Protection, U.S. Immigration and Customs Enforcement (ICE), and the United States Secret Service (Secret Service). A fourth component, the United States Coast Guard, only has seizure authority and uses other DHS components or Federal law

enforcement to process forfeitures. Although ICE has forfeiture authority, ICE does not have the infrastructure to process forfeitures. Since DHS' inception, CBP's Fines, Penalties and Forfeitures Division has handled ICE seizures. For the most part, once ICE seizes property, it transfers the asset to CBP for processing, including sending notices, managing petitions and claims, storing assets, and final disposition. As shown in figure 1, CBP processed the most forfeiture cases, comprising approximately 91.1 percent of the Department's total for FYs 2014 through 2018.

Figure 1: FY 2014–2018 Percent of Forfeiture Cases by Seizing Component



Source: DHS Office of Inspector General (OIG) analysis of component-generated data. We did not test the reliability of this data and are presenting the information as provided.

¹ Forfeitures are deposited into a special fund called the Treasury Forfeiture Fund managed by the Treasury Executive Office for Asset Forfeiture.

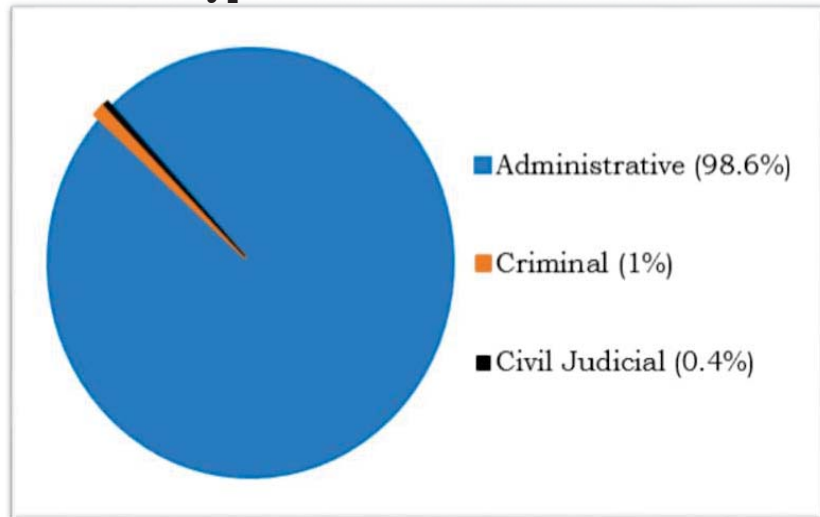


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Once an asset has been seized, DHS components use three types of forfeiture to take ownership of the property: criminal, civil judicial, or administrative. Criminal and civil judicial forfeitures require court proceedings to decide whether to forfeit the asset. Administrative forfeitures are handled primarily by the seizing agency, generally without judicial involvement and without having to charge the property owner with a crime. An example of a basis for administrative forfeiture is misreporting currency upon entering or exiting the United States. Travelers are required to declare to CBP if they are transporting \$10,000 or more in currency. If a traveler fails to declare, it could result in seizure and possible forfeiture of all currency on the individual. Components are authorized to administratively forfeit currency of any amount, as well as other property valued at less than \$500,000, excluding real estate. From FYs 2014 through 2018, DHS processed approximately 98.6 percent of cases as administrative forfeitures (See figure 2).

Figure 2: FYs 2014–2018 DHS Cases by Forfeiture Type



Source: DHS OIG analysis of component-generated data. We did not test the reliability of this data and are presenting the information as provided.

CBP and ICE follow CBP's *Seized Asset Management and Enforcement Procedures Handbook* and Secret Service uses its *Asset Forfeiture Manual* for guidance on enforcement actions regarding seizures, fines, penalties, and liquidated damages. According to law and these components' policies, once an asset is seized, components must send the property owner and any other parties that may have an interest in the property a written notice of the seizure and intent to forfeit. The purpose of this notice is to inform property owners of their options, for example: file a petition, file a claim, or do nothing. Property owners file petitions if they agree their property is subject to forfeiture, but are seeking its partial or full return. A claim is filed in instances such as when property owners believe their property was not part of an illegal activity and wish to contest the seizure in court. Figure 3 outlines DHS' administrative forfeiture process.



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Figure 3: Overview of Administrative Forfeiture Process



Source: OIG analysis of component manuals and processes

In April 2000, Congress enacted the *Civil Asset Forfeiture Reform Act of 2000* (CAFRA) to increase safeguards for property owners whose property has been seized by the Federal Government and provide more just and uniform procedures for Federal civil forfeitures. CAFRA significantly revised civil forfeiture law by establishing deadlines, formalizing an innocent owner defense,² and waiving property owner costs associated with filing a claim. These revisions were meant to ensure due process by requiring timely Federal Government action when property owners contest a seizure or forfeiture.

Even after passage of CAFRA, Congress expressed concerns about Federal agencies forfeiting property without judicial oversight and without charging property owners with crimes. Our audit is the first time OIG has reviewed DHS’ use of administrative forfeiture authorities. We conducted this audit to determine whether DHS uses seizure and administrative forfeiture authorities as intended by law and policy. Our audit focused on the Department’s processes for administrative forfeitures under CAFRA in FYs 2014 through 2018.

Results of Audit

DHS Components Used Inconsistent Forfeiture Processes

Congress enacted CAFRA to prevent delays in property owners challenging forfeitures or receiving due process. As such, CAFRA requires the seizing agency to send a written notice to the property owner within 60 days of the seizure. CAFRA’s protections also include a requirement for Federal agencies to use easily understandable

Due process requires that laws and regulations do not contain provisions that result in unfair or arbitrary treatment of an individual.

² According to 18 United States Code (U.S.C.) 983(d), if a person shows that he or she did not know his or her property was being used for an illegal purpose, or that upon learning of the illegal use took reasonable steps to terminate such use, then the property will not be forfeited.



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notices. However, we found inconsistencies in CBP's and Secret Service's CAFRA notices of seizure and forfeiture. Specifically, we identified differences in the language regarding property owners' rights and options. CBP's notice did not clearly explain the circumstances under which a property owner may choose to file a petition or a claim. In comparison, Secret Service's notice clearly explained each option and specific timeframes. Appendixes B and C contain examples of CBP's and Secret Service's CAFRA notices of seizure and forfeiture, respectively.

CBP's notice also included confusing deadlines. As illustrated in figure 4, the language describing the deadlines for filing a claim after a petition is ambiguous and unclear.

Figure 4: CBP CAFRA Notice Language for Filing a Petition

If you choose to file an administrative petition and are dissatisfied with the petition decision (initial petition or supplemental petition), you will have an additional 60 days from the date of the initial petition decision, or 60 days from the date of the supplemental petition decision, or such other time as specified by the Fines, Penalties and Forfeitures Officer to file a claim to the property requesting a referral to the U.S. Attorney. If you do not act within these time frames, the property may be administratively forfeited to the United States. You may also request a referral to the U.S. Attorney at any point prior to the issuance of a petition decision by filing a claim. *Please see section 4 of this letter for information on how to request judicial action.* If you take such action after filing a petition for relief, your pending petition

Source: Excerpt from CBP's CAFRA Notice to Property Owners

CBP's CAFRA notice language may cause confusion about the correct filing deadline for a claim. If a property owner misunderstands the timeframes for filing, the individual could miss the deadline and the property could be forfeited. In fact, one property owner filed a motion in District Court, arguing that CBP's ambiguous and misleading notice violated the owner's right to due process.³ During an interview, an Assistant United States Attorney also described CBP's notice as confusing and agreed that without extensive knowledge of forfeiture law it would be difficult to understand each option.

To further our analysis, we compared CBP's and Secret Service's notices to those of other Federal agencies. Both the Internal Revenue Service (IRS) and the Department of Justice (DOJ) issue notices similar to Secret Service, with explanations for each filing option and specific timeframes. We learned that, to ensure uniformity under CAFRA, DOJ developed uniform notices that are used by other Federal agencies.

³ *Restrepo v. United States*, Civ. A. No. 17-mc-19 (N.D. Fla.). An official of the Department of Justice identified this case as an example of the confusion created by CBP's notice language.



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Additionally, we found DHS components did not consistently respond to claims filed by property owners. According to CAFRA, a property owner must file a claim by the deadline stated in the notice. This deadline must be at least 35 days after a notice is sent. The Federal Government must file a court action within 90 days or return the property. However, we found that CBP and Secret Service handle claims differently. Both CBP and Secret Service policies state that upon receiving a claim, the package should be sent to the U.S. Attorney's Office (USAO) to decide whether to file a court action or return the property. Yet, CBP and Secret Service's procedures differ regarding what should happen if the USAO declines the case. According to Secret Service's manual, the property must be released to the property owner, while CBP's handbook allows CBP to negotiate a settlement with the property owner for partial return of property.

The USAO can decline a case for a variety of reasons, such as the value of the property seized does not meet the threshold to pursue court action, or there is not enough evidence to support that the property is subject to forfeiture. By negotiating settlements in cases where a USAO declines the case referral or in cases that are not referred to a USAO, CBP may be taking a portion of property from innocent property owners. In one claim we reviewed, CBP seized \$20,000 in cash from a property owner. Based on the evidence, CBP later determined that the funds seized did not appear to come from illegal activity, yet CBP negotiated a settlement with the property owner to forfeit \$1,000 to the Federal Government, returning only \$19,000. We reviewed another case in which CBP negotiated a settlement to forfeit \$15,000 from \$59,950 in seized cash. In both examples, CBP made this decision without referring the claim to the USAO for a decision. In fact, for 7 of 11 sampled cases in which a claim was filed, CBP settled with a property owner without sending the claim to a USAO for a decision, as required by policy.

Lastly, CBP inappropriately used waivers to extend CAFRA's 90-day deadline to file a court action or release the property, although it lacked such authority. According to CAFRA, deadlines are established to ensure property owners receive due process. However, in one case, CBP worked with the claimant's attorney to have the claimant (property owner) forego CAFRA's 90-day deadline to allow more time for CBP to negotiate a settlement. Under CAFRA, only district courts have the authority to extend this deadline. The extension allowed CBP an additional 15 days to continue to work toward an agreement with the property owner, instead of promptly returning the property, as required by law. We compared CBP's practices to those of Secret Service and determined Secret Service does not negotiate settlements for claims or issue waivers to extend CAFRA's claim deadline. We also compared CBP's practices to the policies of DOJ and the IRS, both of which interpreted the claim process under CAFRA differently from CBP. For example, Secret Service policy and practice is similar to both DOJ and IRS policies, which state that claims are to



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be referred to the USAO and if a judicial forfeiture is not filed within 90 days, the property must be returned.

DHS Does Not Effectively Oversee Components' Use of Administrative Forfeitures

The inconsistencies described previously occurred in part because DHS did not designate an office or departmental official responsible for overseeing components' administrative forfeitures. Since its inception in 2002, DHS has allowed components to operate asset forfeiture programs independently. DHS has not established an office to collect program data to monitor components' use of administrative forfeitures for compliance with applicable laws. The Department also did not have an office to implement performance metrics to measure or track program effectiveness — critical elements of quality oversight. In the absence of department-wide performance measures, we requested performance measure data from each component. However, at the time of our review in August 2019, none of the components had implemented metrics to track the effectiveness of their administrative forfeiture practices.

In addition, DHS had not established any department-wide policies to ensure components complied with the requirements of CAFRA. Instead, DHS allowed components to use different policies and processes to guide forfeiture activities. DHS' *Financial Management and Accounting Manual* includes a section on seized and forfeited property, but the manual delegates the responsibility to the components. It does not provide comprehensive guidance for the components, such as how to properly seize property, forfeit property, or dispose of forfeited property.

DHS, as part of its oversight role, did not review components' policies to determine compliance with returning property for declined CAFRA claim referrals by the USAO. We found that CBP and Secret Service policies both required a property owner to sign a Hold Harmless Agreement as a condition for returning property. This agreement requires that the property owner waive the right to file suit against the government and absolve the government of any wrongdoing. However, CAFRA does not mention this type of agreement as part of its provisions for releasing property. Although CBP and Secret Service use this practice, without proper oversight, DHS cannot ensure it aligns with CAFRA's requirement that the government promptly release the property back to the owner. Having department-wide policy would ensure components use seizure and forfeiture authorities consistently, in compliance with CAFRA.



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Conclusion

When used appropriately, asset forfeiture is an effective tool to deter criminal activity by depriving criminals of illegal proceeds and enforcing compliance with Federal law. Without proper Departmental oversight, DHS may be unaware of noncompliance and possible abuse of seizure and forfeiture authorities, exposing the Department to potential litigation and unnecessary costs. In recent litigation, *Dunn v. United States*,⁴ the United States acknowledged that CBP misinterpreted Adrian Dunn’s claim filing as a petition instead of a claim.⁵ The court overturned CBP’s administrative forfeiture, potentially returning illicit cash, and subsequently ordered the government to pay \$20,160 in Mr. Dunn’s attorney fees.⁶ In another example, *Kazazi v. CBP*,⁷ the court agreed that CBP did not promptly return the Kazazis’ property as required by CAFRA, and that they were entitled to receive \$43,280 in attorney fees and costs. The court’s decision stated that the Kazazis “are exactly the type of people CAFRA was designed to protect and make whole — innocent property owners merely seeking the return of their held property.” Such lawsuits expose the Department to further criticism and invite perceptions of due process violations, which might cause Congress to consider limiting the use of administrative forfeiture on a government-wide scale.

Recommendations

Recommendation 1: We recommend the Under Secretary for Management develop and implement a department-wide structure and designate an office to manage and oversee forfeiture activities across DHS, including:

- reviewing component policies and procedures to ensure alignment with CAFRA;
- developing performance objectives, measures, and plans; and
- periodically requesting and reviewing component administrative forfeiture data for alignment with departmental and component goals.

Recommendation 2: We recommend the Under Secretary for Management develop department-wide policies and procedures, including:

- consistent CAFRA notices and forms that meet Federal plain language writing requirements; and
- consistent interpretation on managing CAFRA claims and use of a Hold Harmless Agreement.

⁴ Civ. A. No. 16-cv-493 (W.D. Mo.).

⁵ As the United States further acknowledged, under CAFRA, once CBP received the claim, it should have referred it to the U.S. Attorney’s Office for the Western District of Missouri.

⁶ *United States v. Approximately \$41,000 in United States Currency, et al.*, Civ. A. No. 18-cv-43 (W.D. Mo.).

⁷ Civ. A. No. 18-mc-51 (N.D. Ohio).



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Management Comments and OIG Analysis

The Department provided formal written comments in response to our draft report. We also received technical comments and incorporated them in the report where appropriate. We have included a copy of the Department's response in its entirety in appendix A. In its response, the Department raised concerns that the draft report contains inaccurate and misleading representations about the Department's implementation of administrative forfeiture authorities. The Department did not concur with recommendation 1 but concurred with recommendation 2.

We disagree with the Department's assessment that this report contains inaccuracies and misleading representations. We recognize that DHS enforces broad authorities that permit it to forfeit property. However, our audit was meant to provide constructive recommendations to ensure the integrity of the Department's administrative forfeiture programs. If the public loses trust in the controls over DHS administrative forfeitures, it opens the Department up to litigation and may risk the loss of DHS administrative forfeiture authority as a law enforcement tool.

We consider recommendation 1 unresolved and open, and recommendation 2 resolved and open. A summary of the Department's responses and our analysis follows.

DHS Response to Recommendation 1: Non-Concur. The Deputy Under Secretary for Management does not believe the OIG's draft report provides adequate justification for creating a structure with a designated office to manage and oversee forfeiture activities department-wide.

OIG Analysis of DHS Response: We disagree with DHS' response to recommendation 1. DHS believes that the Department of Treasury's Executive Office of Asset Forfeiture provides adequate oversight of DHS components' forfeiture activities through its financial statement audit. However, the financial statement audit reviews the Treasury Forfeiture Fund and does not involve reviewing programmatic use or implementation of DHS' forfeiture activities. Additionally, during fieldwork, the DOJ Criminal Division's Money Laundering and Asset Recovery Section raised concerns about CBP's CAFRA form and claim referrals. Neither Treasury nor DOJ provides oversight since they do not have a direct line of authority over DHS components and how they process seizures for forfeiture under CAFRA. Without adequate oversight, DHS cannot ensure that components are appropriately following relevant policies and procedures for forfeiture of seized assets subject to CAFRA. Until DHS takes appropriate action, we consider this recommendation unresolved and open.



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DHS Response to Recommendation 2: Concur. DHS recognizes the value of creating department-level policy to ensure DHS components implement CAFRA appropriately. DHS agreed to develop a department-wide directive to: 1) ensure compliant CAFRA implementation; 2) provide notices and forms that conform to Federal best practices; and 3) ensure consistent practices for managing responses to property owners, while taking into account the different forfeiture authorities of each component. Estimated Completion Date: August 31, 2021.

OIG Analysis of DHS Response: We consider these actions responsive to the recommendation. The recommendation will remain resolved and open until DHS provides the department-wide directive and instructions and we verify the policy guidance satisfies the intent of the recommendation.

Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*.

We conducted this audit to determine whether DHS uses seizure and administrative forfeiture authorities as intended by law and policy. The scope of our audit included administrative forfeitures under CAFRA from FYs 2014 through 2018. To achieve our objective, we reviewed Federal, departmental, and component guidance related to seizures and forfeitures for CBP, ICE, United States Coast Guard (Coast Guard), and Secret Service. We also reviewed congressional testimony, along with prior OIG, Government Accountability Office, and other Federal agency OIG audit reports for findings and recommendations related to our audit.

To gain an understanding of seizures and forfeitures at the Department, we interviewed DHS and component headquarters officials from:

- Office of the Chief Financial Officer (OCFO);
- OCFO Budget;
- OCFO Financial Management;
- OCFO Program Analysis and Evaluation;
- Office of the Chief Readiness Support Officer;
- CBP's Fines, Penalties and Forfeitures Division;
- ICE's Homeland Security Investigations Asset Forfeiture Unit;
- Secret Service's Asset Forfeiture Branch;
- U.S. Border Patrol;
- Coast Guard; and
- components' counsel offices



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We also interviewed officials from the Department of Justice and Treasury's Executive Office for Asset Forfeiture.

We excluded Coast Guard from the scope of the audit after meeting with Coast Guard officials and reviewing the component's policy manuals. We excluded Coast Guard because it does not have forfeiture authority or an established forfeiture program; Coast Guard generally conducts seizures in coordination with or on the behalf of other Federal law enforcement agencies; and it predominantly seizes contraband and does not have the capacity or facilities to store seizures.

We requested information from CBP and ICE's SEACATS⁸ database and Secret Service's FASTRAK⁹ database to determine the total number and dollar value of assets seized and forfeited. We did not place any significant reliance on or test data from SEACATS and FASTRAK because it was not needed to meet our audit objective. We used SEACATS and FASTRAK only to select cases for review and not to reach conclusions in support of our audit findings. We identified a universe of 506,785 seizures in SEACATS and 2,864 seizures in FASTRAK in consultation with our data analytics group. Due to the large number of seizures, we narrowed our universe to cases classified as administrative forfeitures because they are not handled in court and have higher risk due to a lack of oversight. This reduced the number of seizures to 303,494 SEACATS cases and 1,581 FASTRAK cases. We further excluded data fields, such as:

- administratively forfeited cases that also resulted in criminal or civil judicial forfeitures;
- cases that cited non-CAFRA violations or "Customs Carve-Out" laws;¹⁰ and
- cases with additional enforcement actions such as an indictment, plea agreement, or search, seizure and arrest warrant.

As a result of data limitations, the audit team still found some non-CAFRA assets among its reviewed seizures. Due to limited audit resources, we judgmentally selected and reviewed 207 case files. We judgmentally selected cases from locations based on the total number of administrative forfeiture cases, total dollar value of seizures, claims filed, and OIG hotline complaints.

⁸ Seized Asset and Case Management System (SEACATS) is the official CBP system of record for tracking seized property and processing seizure cases.

⁹ FASTRAK is a system application that manages the entire asset forfeiture process from beginning through final disposition of an asset. This application is a part of Secret Service's Field Investigative Reporting System, which consists of seven applications for reporting law enforcement activities.

¹⁰ The SAMEPH and 18 U.S.C. 983 list "Customs Carve-Out" laws, which are excluded from CAFRA requirements. These laws are: Title 19, U.S.C.; Title 22, U.S.C. 401; Title 26, U.S.C.; Title 21, U.S.C. 301, et seq.; Title 50, U.S.C. App. 1, et seq.; and, Title 50, U.S.C. 1701, et seq.



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We reviewed case files at the following locations: Washington, DC; Detroit, MI; Laredo, TX; Miami, FL; Newark, NJ; and New York, NY.

To test the documentation obtained in these case files, we developed a data collection instrument. We reviewed probable cause documented for each seizure and documentation of subsequent steps taken to prove substantial connection between the property and the illegal activity supporting forfeiture. We also attempted to determine when property was returned to the owner and how the application of Hold Harmless Agreements affected release of the property. Additionally, during site visits, we interviewed Federal law enforcement, staff at ports of entry, and paralegal specialists to understand oversight controls and identify performance measures the field used to evaluate the effectiveness of seizure and forfeiture activities for deterring criminal activity. Lastly, we reviewed seven excerpts of CBP administrative case files that DOJ provided. Due to the limited sample size, we did not use this information as the sole basis to support our findings.

We conducted this performance audit between September 2018 and March 2020 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objective.

The Office of Audits major contributors to this report are Shelley Howes, Director; David Lu, Audit Manager; Elizabeth Finn, Auditor in Charge; Michael Brunelle, Program Analyst; Amber Carlson-Jones, Program Analyst; Gaven Ehrlich, Senior Program Analyst; Kate Fishler, Auditor; Richard Joyce, Program Analyst; Stephen Wheeler, Program Analyst; Christopher Zubowicz, Assistant Counsel to the Inspector General; Lindsey Koch, Communications Analyst; and Michael Nasuti, Independent Referencer.



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Appendix A
DHS Comments to the Draft Report

U.S. Department of Homeland Security
Washington, DC 20528



July 24, 2020

MEMORANDUM FOR: Joseph V. Cuffari, Ph.D.
Inspector General

FROM: Jim H. Crumacker, CIA, CFE JIM H
Director CRUMPACKER
Departmental GAO-OIG Liaison Office

SUBJECT: Management Response to Draft Report: “DHS Inconsistently
Implemented Administrative Forfeiture Authorities”
(Project No. OIG-18-104-AUD-CBP, ICE, USCG, USSS)

Digitally signed by
JIM H CRUMPACKER
Date: 2020.07.24
11:39:59 -0400

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security (DHS or the Department) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

Senior DHS leadership is concerned that the draft report contains many inaccurate and misleading representations about the Department’s implementation of administrative forfeiture authorities despite 1) the numerous meetings OIG held with Departmental program officials, subject matter experts, and others during 19 months of audit fieldwork, and 2) the substantive written technical comments (and supporting documentation) provided to the audit team addressing these accuracy and contextual concerns. Overall, the draft report demonstrates a fundamental OIG misunderstanding of compliance with administrative forfeiture authorities, as the report conflates different U.S. Customs and Border Protection’s (CBP) forfeiture authorities and processes.

For example, the draft report does not make a distinction between “Civil Asset Forfeiture Reform Act of 2000” (CAFRA) and non-CAFRA seizure cases, and exceptions that Congress incorporated into CAFRA are not taken into appropriate consideration. This includes forfeitures under the customs laws set forth in United States Code, Title 19, which are essential to understanding the differences in the processing of forfeiture cases by CBP (including those processed on behalf of U.S. Immigration and Customs Enforcement (ICE)). By not acknowledging these exceptions and Congressional agreement on rules that apply to those forfeitures (which comprise most of the forfeitures DHS undertakes) the OIG’s analysis is inaccurate. Moreover, the draft report discusses judicial forfeitures, which fundamentally differ from administrative forfeitures, in a way



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we believe will cause misunderstandings and confusion for Congress (members and staff) and the public (including the media) if the report narrative is not clarified before its final publication.

In addition, the Department disagrees with the rationale (e.g., the different content of notice forms) the OIG used to determine the reasons that the processing of different forfeiture cases may not be entirely consistent across components. Components process forfeitures in accordance with various statutory and regulatory authorities, and, by definition, different forfeiture authorities often require different steps and provide different options for claimants. As these differences are not fully discussed in the draft report, we believe the report conclusions about DHS's compliance and the general implementation of forfeiture processes are misleading.

The report also over-simplifies or inaccurately paraphrases fundamental forfeiture concepts, and selectively highlights facts to suggest that inappropriate actions were taken without taking into consideration all relevant information. For example, in one case the report focuses on the fact that seized funds were not deemed to be proceeds of illegal activity (suggesting that the agency acted inappropriately in forfeiting a portion of the seized funds), while disregarding the fact that the funds were seized for violation of a reporting requirement (which applies regardless of the source of the funds). The Department also does not believe that the judgmental sample size used by the audit team was sufficient to identify meaningful trends indicating systemic non-compliance with particular authorities, especially considering the volume and varied types of administrative forfeiture actions undertaken by DHS.

DHS remains committed to implementing asset forfeiture laws and regulations to ensure compliance with United States law, and to disrupt and dismantle the financial infrastructure of criminal enterprises and other national security threats, as appropriate. In carrying out those responsibilities, DHS is equally committed to ensuring that the rights of those whose property is subject to seizure and forfeiture receive the full protections afforded by the law.

The draft report contained two recommendations, including one with which the Department non-concurs (Recommendation 1), and one with which it concurs (Recommendation 2). Attached find our detailed response to each recommendation. DHS previously submitted technical comments addressing numerous accuracy and contextual concerns under a separate cover for OIG's consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Attachment

2



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Attachment: Management Response to Recommendations Contained in OIG-18-104-AUD-CBP, ICE, USCG, USSS

OIG recommended that the Under Secretary for Management:

Recommendation 1: Develop and implement a Department-wide structure and designate an office to manage and oversee forfeiture activities across DHS, including:

- reviewing component policies and procedures to ensure alignment with CAFRA;
- developing performance objectives, measures, and plans; and
- periodically requesting and reviewing component administrative forfeiture data for alignment with departmental and component goals.

Response: Non-Concur. The Deputy Under Secretary for Management does not believe that the OIG's draft report provides an adequate justification for creating a new department-wide structure with a designated office, associated personnel, and other support, to manage and oversee forfeiture activities across the Department. For example, as noted in the report, more than 90 percent of all forfeiture cases DHS-wide reside with a single component—CBP. In addition, the report does not take into sufficient account the already existing oversight mechanisms and inter-agency forfeiture forums in which DHS components participate. For example, DHS forfeiture activities are overseen by the Department of Treasury's Executive Office of Asset Forfeiture, which provides oversight and policy for DHS forfeiture programs, including an annual audit by an independent full-service public accounting and consulting firm to verify Treasury Forfeiture Fund-related transactions each fiscal year.

Further, for more than 20 years, CBP, ICE, and the United States Secret Service have and continue to participate in the Joint Department of Justice (DOJ) and Department of the Treasury Asset Forfeiture Working Group, led by the DOJ Criminal Division's Money Laundering and Asset Recovery Section and which also includes the Internal Revenue Service. Working Group activities provide: 1) mechanisms for oversight; 2) forums through which issues of mutual concern are discussed with component program officials and counsel; and 3) guidance for (and monitoring of) DHS components that ensures forfeitures are being carried out according to the laws and regulations applicable to that component.

The OIG's draft report finding that DHS components use inconsistent forfeiture processes was apparently extrapolated from a few data points in a simplistic way and did not include any analysis of DHS practices to explore and explain differences in the context of the various forfeiture authorities that exist across components. The report highlights differences in the standardization of forfeiture processes across the Department which do exist. However, the report does not differentiate between the various forfeiture authorities that individual components have or compare the actions of components to the

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mandates of the individual authorities used in each particular forfeiture context, such as the fact that CAFRA does not apply to all civil forfeitures. In short, the OIG does not recognize that forfeiture processes are not and should not be consistent across components by virtue of the fact that they are subject to different authorities.

We request the OIG consider this recommendation resolved and closed.

Recommendation 2: Develop Department-wide policies and procedures, including:

- consistent CAFRA notices and forms that meet Federal plain language writing requirements; and
- consistent interpretation on managing CAFRA claims and use of a Hold Harmless Agreement.

Response: Concur. While DHS disagrees with much of the rationale cited by the OIG in its draft report in support of this recommendation, the Department nonetheless recognizes the value of creating Department-level policy to ensure appropriate implementation of CAFRA by DHS Components. Therefore, the Deputy Under Secretary for Management will lead the development of a Department-wide directive and instruction to: 1) ensure compliant CAFRA implementation; 2) provide for notices and forms that conform to federal best practices; and 3) ensure consistent practices for managing responses to property owners, while taking into account the different forfeiture authorities of each component. Estimated Completion Date: August 31, 2021.




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Appendix B
CBP Notice of Seizure and Information to Claimants CAFRA
Form

[REDACTED]

[REDACTED]

 **U.S. Customs and
Border Protection**

NOTICE OF SEIZURE AND INFORMATION TO CLAIMANTS
CAFRA FORM

[REDACTED]

[REDACTED]

Dear Sir/Madam:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The facts available to CBP indicate that you have an interest in the seized property. The purpose of this letter is to advise you of the options available to you concerning this seizure. Two important documents—an “Election of Proceedings” form and a “Seized Asset Claim” form—are enclosed with this letter. You must choose one of the options outlined below, indicate your choice on the “Election of Proceedings” form, and return it, and any other necessary documents, to CBP within the allotted time frame (see options below).

Your options are as follows:

1. **Petition:** You may file a petition with this office within 30 days from the date of this letter in accordance with Title 19, United States Code (U.S.C.), Section 1618 and Title 19, Code of Federal Regulations (C.F.R.), Sections 171.1 and 171.2 (19 C.F.R. §§ 171.1, 171.2), seeking the remission of the forfeiture. The petition does not need to be in any specific form, but it must describe the property involved, identify the date



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and place of the seizure, include all the facts and circumstances which you believe warrant relief from forfeiture and must include proof of your interest in or claim to the property. Examples of proof of interest include, but are not limited to, a car title, loan agreement, or documentation of the source of funds. If you choose this option, you must check Box 1 on the "Election of Proceedings" form.

By completing Box 1 on the "Election of Proceedings" form, you are requesting administrative processing. You are requesting that CBP refrain from beginning forfeiture proceedings while your petition is pending or that CBP halt forfeiture proceedings if they have already commenced.

If you choose to file an administrative petition and are dissatisfied with the petition decision (initial petition or supplemental petition), you will have an additional 60 days from the date of the initial petition decision, or 60 days from the date of the supplemental petition decision, or such other time as specified by the Fines, Penalties, and Forfeitures Officer to file a claim to the property requesting a referral to the U.S. Attorney. If you do not act within these time frames, the property may be administratively forfeited to the United States. You may also request a referral to the U.S. Attorney at any point prior to the issuance of a petition decision by filing a claim. *Please see section 4 of this letter for information on how to request judicial action.* If you take such action after filing a petition for relief, your pending petition will be withdrawn from consideration.

If you request a referral to the U. S. Attorney or if another person asserting an interest in the same property chooses a referral to the U. S. Attorney, the matter will be referred to the U.S. Attorney who will have the authority to file a forfeiture action against the property in federal court pursuant to Title 18, U.S.C., Section 983(a)(3) (19 U.S.C. § 983(a)(3)).

If upon receipt of your petition, the matter has already been referred to the U.S. Attorney's Office for the institution of judicial forfeiture proceedings, your petition will be forwarded to the U.S. Attorney's Office for consideration.

- 2. Offer in Compromise:** At any time prior to forfeiture, you may file an offer in compromise in accordance with 19 U.S.C. § 1617 and 19 C.F.R. §§ 161.5, 171.31. The offer must specifically state that you are making it under the provisions of 19 U.S.C. § 1617. If you are offering money in settlement of the case, you must include payment (bank draft, cashier's check or certified check, drawn on a U.S. financial institution, and made payable to CBP) in the amount of your offer. CBP may only consider the amount of your offer and will return the full offer if it is rejected. *This option may serve to delay the case.* If you choose this option, you must check Box 2 on the "Election of Proceedings" form.

If you choose to submit an offer in compromise and are dissatisfied with the offer decision, you will have an additional 30 days from the date of the offer decision to



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file a claim requesting a referral for judicial action. If you do not act within the additional 30 days, the property may be forfeited to the United States.

You may also request a referral for judicial action at any point prior to the issuance of the offer decision by fully completing the enclosed "Seized Asset Claim" form or by otherwise submitting a complete judicial claim consistent with the requirements under 18 U.S.C. § 983(a)(2)(C). If you take such action, your petition or offer will be considered to have been withdrawn.

If, upon receipt of your offer, the matter has already been referred to the U.S. Attorney's Office for the institution of judicial forfeiture proceedings, your offer will be forwarded to the U.S. Attorney's Office for consideration as an offer in settlement of the judicial action, as appropriate.

3. **Abandon:** You may abandon the property or state that you have no claim to or interest in it. If you choose this option, you should check Box 3 on the "Election of Proceedings" form. The Government may proceed with forfeiture proceedings or address claims from other parties concerning the property, without further involving you.
4. **Court Action:** On or before [REDACTED], you may request referral of this matter to the U.S. Attorney, who will have the authority to file a forfeiture action against the property in federal court pursuant to 18 U.S.C. § 983(a)(3). If you choose this option, you should check Box 4 on the "Election of Proceedings" form, and fully complete the enclosed "Seized Asset Claim" form or otherwise submit a complete judicial claim as required by 18 U.S.C. § 983(a)(2)(C).

Take No Action: If you choose to do nothing, this office may initiate forfeiture action. The first notice will be posted on or about 35 days from the date of this letter.

For property appraised in excess of \$5,000, CBP will post notice of seizure and intent to forfeit on the internet at www.forfeiture.gov for 30 consecutive days.

For property appraised at \$5000 or less, CBP will post a notice of seizure and intent to forfeit in a conspicuous place accessible to the public at the customhouse or Border Patrol sector office (where appropriate) nearest the place of seizure as well as on the internet at www.forfeiture.gov for 30 consecutive days.

Release on Payment: If the seized merchandise is not, by law, prohibited from entry into the commerce of the United States, you may, within 30 days of this letter, submit an offer to pay the full appraised domestic value of the seized property accompanied by the full payment (bank draft, cashier's check or certified check, drawn on a U.S. financial institution, and made payable to CBP) or an irrevocable letter of credit in accordance with 19 U.S.C. § 1614 and 19 C.F.R. § 162.44. If CBP accepts your offer to substitute release of the seized property on payment, the property will be immediately released, and the payment or letter of credit will be



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substituted for the seized property. You may still submit a petition, offer in compromise, or request that the matter be referred to the U.S. Attorney's Office and you must check the appropriate box on the "Election of Proceedings" form. The decision letter on your offer will provide you with the time frames for those options.

If, upon receipt of your offer, the matter has already been referred to the U.S. Attorney's Office for the institution of judicial forfeiture proceedings, your offer will be forwarded to the U.S. Attorney for consideration.

Holder of a Lien or Security Interest: If you are a holder of a lien or security interest and you do not file a request for court action (option 4 above), you may avail yourself of any of the other enumerated options. No relief will be granted to you until after forfeiture, unless your petition, offer or request is accompanied by an agreement to hold the United States, its officers and employees harmless, and a release from the registered owner and/or person from whom the property was seized.

All accompanying documents must be in the English language or accompanied by an English language translation and submitted in duplicate.

No matter which box you check on the "Election of Proceedings" form, you should sign, date and return the form, along with any petition, offer in compromise, or request for judicial proceedings, if those documents are necessary to support the option you choose. *A "Seized Asset Claim" form should only be completed, signed, and returned if you make a claim and ask for the case to be referred for judicial forfeiture.* Important: If these forms are not enclosed with this letter, please promptly call the telephone number below.

All correspondence should be addressed to the FP&F Office, [REDACTED]. If you have any questions regarding this matter, please contact the Fines, Penalties, and Forfeitures office at [REDACTED]. Inquiries should reference the case number.

Sincerely,

For [REDACTED]

Enclosures: Election of Proceedings – CAFRA Form
CAFRA Seized Asset Claim Form

A FALSE STATEMENT OR CLAIM MAY SUBJECT A PERSON TO PROSECUTION UNDER 18 U.S.C. § 1001 AND/OR 18 U.S.C. § 1621, AND MAY BE PUNISHABLE BY A FINE AND IMPRISONMENT



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ELECTION OF PROCEEDINGS - CAFRA FORM

NOTE: READ THE ATTACHED NOTICE OF SEIZURE AND INFORMATION FOR CLAIMANTS BEFORE YOU FILL OUT THIS FORM. THIS FORM SHOULD BE COMPLETED AND RETURNED TO U.S. CUSTOMS AND BORDER PROTECTION (CBP).

I understand that property in which I have an interest has been seized by CBP/U.S. Immigration and Customs Enforcement (ICE) under CASE NUMBER _____

Check **ONLY ONE (1)** of the following choices:

- 1. I REQUEST THAT CBP CONSIDER MY PETITION ADMINISTRATIVELY BEFORE FORFEITURE PROCEEDINGS ARE INITIATED.** My petition is attached. By making this request, I understand that I can request, in writing, that my case be referred for judicial forfeiture proceedings at any time prior to the completion of the administrative forfeiture proceedings or as set forth in the notice of seizure. If I choose to wait for an administrative decision on my petition, my deadline for filing a claim as required by 18 U.S.C. § 983(a)(2)(B) is 60 days from the date of the petition decision; or, if I choose to file a supplemental petition, my deadline for filing a claim as required by 18 U.S.C. § 983(a)(2)(B) is 60 days from the date of the supplemental petition decision. If I file a complete "Seized Asset Claim" form or other claim consistent with the requirements of 18 U.S.C. § 983(a)(2)(C), CBP consideration of my petition will stop and the case will be sent to the United States Attorney's Office for judicial forfeiture proceedings.
- 2. I REQUEST THAT CBP CONSIDER MY OFFER IN COMPROMISE ADMINISTRATIVELY BEFORE FORFEITURE PROCEEDINGS ARE INITIATED.** My offer is attached. By making this request, I understand that I can request, in writing, that my case be referred for judicial forfeiture proceedings at any time prior to the completion of the administrative forfeiture proceedings or as set forth in the notice of seizure. If I choose to wait for an administrative decision on my offer, my deadline for filing a claim is 30 days from the date of the decision. If I file a complete "Seized Asset Claim" form or other claim consistent with the requirements of 18 U.S.C. § 983(a)(2)(C), CBP consideration of my offer will stop and the case will be sent for judicial forfeiture proceedings.
- 3. I ABANDON ANY CLAIM OR INTEREST I MAY HAVE IN THE PROPERTY.** I understand that no additional notice about future proceedings concerning the property will be provided to me.
- 4. I AM FILING A CLAIM AND REQUESTING THAT CBP REFER THE CASE FOR COURT ACTION.** Please send the case to the U.S. Attorney for court action. I have fully completed, signed and attached a "Seized Asset Claim" form. I understand that if I have not fully completed this form, or otherwise made a proper claim and request for judicial forfeiture pursuant to 18 U.S.C. § 983(a)(2)(C) within 35 days after the date the notice of seizure was mailed, CBP will treat any submission as a petition for relief without the ability to seek future judicial forfeiture proceedings.

Name (Print)

Date

Signature

(ATT 8-G: Revised November 2014)



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Appendix C
Secret Service Seizure of Property Notice

[Insert Date]

[Insert Address]

RE: Seizure of Property

Agency Case Number : [Insert Case #]
Seizure Number(s) : [Insert Seizure #(s)]
Asset Identification : [Insert Item Description]
Asset Value : [Insert Value]

Dear [Insert Name]:

On [Insert Date] in [Insert City, State], the property described above was seized for forfeiture by the United States Secret Service (USSS) from [Insert Name]. The item is subject to forfeiture pursuant to Title 18 USC 981 as properties that were used in, or acquired by, violations of Title 18 USC [Insert Applicable Statute(s)].

As you (or, if applicable, your organization) have been identified as a potential interested party in this matter, this letter is to inform you of the following options:

1. You may agree to the forfeiture and petition the USSS for return/remission of the forfeited property by filing the attached "Petition for Remission/Mitigation" form.
2. You may disagree with the forfeiture and seek to contest it in United States District Court by filing a claim with the attached "Seized Asset Claim Form."
3. You may have no interest in this property and therefore do not need to respond to this letter in any manner.

To Request Remission or Mitigation of Forfeiture

If you agree with the USSS that the property is subject to forfeiture and wish to have the USSS, through the administrative process, determine whether to remit (i.e., return the property (or your interest in it) or the value thereof) or mitigate (i.e., return the property or the value thereof upon imposition of a penalty) the forfeiture, you must submit the attached "Petition for Remission or Mitigation" form to the address indicated below.

The petition must include proof of your interest in the property supported by bills of sale, contracts, mortgages, or other satisfactory documentary evidence and must include the facts and circumstances that you believe justify remission or mitigation of forfeiture. In order to obtain remission or mitigation of the forfeiture, the petitioner must satisfactorily establish the following:

1. With respect to a property interest in existence at the time that the illegal conduct giving rise to forfeiture took place, a petitioner must establish the following:
 - a. a legally cognizable property interest in the seized property; and
 - b. no knowledge of the conduct giving rise to the forfeiture; or
 - c. upon learning of the conduct giving rise to the forfeiture, the petitioner did all that reasonably could be expected under the circumstances to terminate such use of the property.



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2. With respect to a property interest acquired after the conduct giving rise to the forfeiture has taken place, a petition must establish:
 - a. a legally cognizable property interest in the seized property;
 - b. at the time the property interest was acquired, that the petitioner was a bona fide purchaser or seller for value; and
 - c. that the petitioner did not know and was reasonably without cause to believe that the property was subject to forfeiture.
3. A petitioner who cannot establish a property interest in the property, may obtain remission or mitigation of the forfeiture if the petition established that:
 - a. a pecuniary loss of a specific amount has been directly caused by the criminal offense, or related offense, that was the underlying basis for the forfeiture supported by documentary evidence including invoices and receipts;
 - b. the pecuniary loss is the direct result of the illegal acts and is not the result of otherwise lawful acts that were committed in the course of a criminal offense;
 - c. the victim did not knowingly contribute to, participate in, benefit from, or act in a willfully blind manner towards the commission of the offense, or related offense, that was the underlying basis of the forfeiture;
 - d. the victim has not in fact been compensated for the wrongful loss of the property by the perpetrator or others; and
 - e. the victim does not have recourse reasonably available to other assets from which to obtain compensation for the wrongful loss of the property.

The petition should be filed within thirty-five (35) days of the date of this letter.

To Contest the Forfeiture

If you disagree with the USSS that the property is subject to forfeiture and want the case tried in U.S. District Court, you must file a Claim of Ownership using the attached "Seized Asset Claim Form" with the USSS by [Insert Date]. **Please note:** if your sole intention is to request remission or mitigation of forfeited property (see above), and you are not seeking to challenge the forfeiture in court, you need only submit the enclosed "Petition for Remission or Mitigation" form; in that instance it is unnecessary to submit both the "Petition for Remission or Mitigation" form and the "Seized Asset Claim" form.

The Claim of Ownership must:

1. Identify specific property claimed;
2. State the claimant's interest in the property;
3. Provide documentary evidence of the claimant's interest, if available;
4. State that the claim is not frivolous; and
5. Be signed and made under oath subject to penalty of perjury.

As stated above, the person alleging an interest in the property must swear to the Claim of Ownership under penalty of perjury. For your reference, the acceptable language required by statute is as follows:

I declare, (or certify, or verify, or state) under penalty of perjury that the foregoing is true



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and correct.

Executed On Sworn Date
Party Signature

Unsupported submissions signed by attorneys are insufficient to satisfy the requirement that claims be personally executed. A Seized Asset Claim form is enclosed for your convenience. Seized Asset Claim Forms must be submitted to the address indicated below.

Release of Property to Avoid Substantial Hardship

If you choose to contest the forfeiture and file a Claim of Ownership using the Seized Asset Claim Form as set forth above, you may be entitled to immediate release of the seized property if:

1. You have a possessory interest in the property;
2. You have sufficient ties to the community to provide assurance that the property will be available at the time of the trial;
3. You show that the continued possession by the Government pending the final disposition of forfeiture proceedings will cause you substantial hardship;
4. You show that your likely hardship from the continued possession by the Government of the seized property outweighs the risk that the property will be destroyed, damaged, lost, concealed, or transferred if it is returned to you during the pendency of the proceedings;
5. The property is not contraband, evidence of a violation of a law, currency, or currency, or other monetary instrument, or electronic funds unless such other monetary instrument or electronic funds constitutes the assets of a business that has been seized;
6. The property is not, by reason of design or other characteristic, particularly suited for use in illegal activities;
7. The property is not likely to be used to commit additional criminal acts if returned to you.

A claimant seeking release of property must file a request for Possession of the Property with the Deputy Assistant Director of the USSS's Office of Investigations at the address indicated below. A request for Possession of the Property must set forth the basis on which the requirements listed above are met.

If not later than fifteen days after the USSS receives a request for Possession of the Property the property is not released, the claimant may file a petition for release of the property in the district court in which the seizure warrant was issued or in the district court for the district in which the property was seized.

Please ensure that any correspondence regarding this matter references the Seizure Number provided above. All documents should be submitted to the following address via commercial carrier (e.g., FedEx, DHL, UPS).





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Appendix D
Report Distribution

Department of Homeland Security

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