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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3443 - Uniform Asset Disposal Mechanism

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### Section 3443

**A. Provision covered:** Section 3443 (Uniform Asset Disposal Mechanism)

**B. Background:** Under present law, the Service sells property seized by levy either by public auction or by public sale under sealed bids. These sales are often conducted by Revenue Officers.

**C. Changes:** This provision requires the Secretary of the Treasury or the Secretary's delegate to implement a uniform asset disposal mechanism for sales conducted pursuant to I.R.C. § 6335. The mechanism is to be designed to remove any participation in such sales by Revenue Officers. This provision further authorizes consideration of the use of outsourcing in such sales.

**D. Impact:** After the uniform asset disposal mechanism is implemented, the effect will be to remove the participation of Revenue Officers in tax sales.

**E. Necessary Actions:** Implement a uniform asset disposal mechanism. See "Other Special Comments." This will require training and revising the Treasury Regulations and IRM once the mechanism is developed, and will require consideration of the use of outsourcing sales.

**F. Other Special Comments:** Several issues will need to be considered in developing an asset disposal mechanism which removes the participation of Revenue Officers in sales

and provides for outsourcing of sales. These issues pertain to procurement, indemnification, and labor relations. With respect to procurement, for example, the process could involve obtaining an outside contractor through procedures that are already in place, except those procedures would now be applicable in every tax sale. Alternatively, a national contractor or government contractor, e.g., GSA, may be preferable. Necessary acquisition planning and the development of a statement of work should be coordinated with the Assistant Commissioner (Procurement). Also, contracts will need to be developed which identify the taxpayer's rights when the assets are in the hands of the contractor. Labor relations, position descriptions of Revenue Officers, etc., will also be impacted.

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