

IRM PROCEDURAL UPDATE

DATE: 08/20/2014

NUMBER: SBSE-05-0814-1270

SUBJECT: Taxpayer Payments via IRS Direct Pay and Potential Levy Release

AFFECTED IRM(s)/SUBSECTION(s): 5.19.4.4.10

CHANGE(s):

IRM 5.19.4.4.10: added a new (7) to provide guidance on releasing levies when taxpayer makes payment using IRS Direct Pay. Renumbered the remaining paragraphs.

7. A Release of Notice of Levy should be considered when the taxpayer states they have made a payment using IRS Direct Pay. Generally payments made via IRS Direct Pay post within 48 hours. Unlike payments made with credit cards, taxpayers can cancel a payment made using IRS Direct Pay.

NOTE: The bank has 5 business days to reverse the payment for insufficient funds.

- a. If the payment is pending on IDRS and the account will be full paid, issue a full levy release.
- b. If the payment is pending on IDRS and the account will not be full paid, issue a partial levy release when appropriate.
- c. If the payment is not pending on IDRS, do not issue a levy release.

NOTE: See IRM 21.2.1.48.1 for IRS Direct Pay information.