

IRM PROCEDURAL UPDATE

DATE: 12/06/2013

NUMBER: SBSE-05-1213-1712

SUBJECT: Obtaining and Verifying Levy Sources

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

CHANGE(s):

IRM 5.19.1.3.4.2 - Obtain and Verify Levy Sources, revised throughout for consistency and clarity.

1. When speaking to the taxpayer or their authorized representative regarding a balance due account, employees must attempt to secure levy sources.
2. Employees are **not** required to obtain or verify levy sources on the following:
 - TDI only cases (ST 02 or 03).
 - ST 12 cases.
 - On any account where ACSWeb, AMS or CC ENMOD indicate levy sources were confirmed or updated within the last three months or 13 cycles.
 - On any cases where the total accrued balance is below deferral.
 - An adjustment to the account will resolve the balance due, or other action will resolve the balance due within the same day.

EXAMPLE: A misapplied payment located or an on-line adjustment.

- ST 26: Assigned to an RO. See IRM 5.19.1.3.1(7), *Account Actions on Referral/Redirects*.
- When transferring the call to ACS or an NSIA site.

EXCEPTION: AM phone assistors are **only** required to secure or verify levy sources when working the NSIA application.

- Accounts that are in ST 53, or requests for CNC accompanied with Form 433-F , *Collection/Information Statement*.
- ST 60 cases or IA request correspondence (e.g., Form 433-D , *Installment Agreement*, Form 9465, *Installment Agreement Request*).

NOTE: This includes **Field Assistance TAC** employees when contact is **solely** for the purpose of hand delivering a payment and the account is in ST 60.

- ST 71 cases, or OIC correspondence requests accompanied with Form 656, *Offer in Compromise*.

EXCEPTION: If the account includes modules in ST 71 **and** modules in other statuses, then employees **are** required to obtain or verify levy sources (if no other conditions in paragraph (2) are met).

- ST 72 cases, bankruptcy only, unless modules in other statuses are present.
3. Unless the account meets one of the exceptions listed in paragraph (2) above, ACS, ACSS and Field Assistance employees working ACS cases must follow the procedures in IRM 5.19.4.3.6, *Obtain, Verify and Update Levy Sources*, for obtaining and verifying levy sources on ST 22 cases where the balance due meets or exceeds deferral. See IRM 5.19.1.1.6(2), *Case Processing Authority Levels*, for information on deferral amounts.
- a. Examples of what representatives should say when verifying (or securing) levy sources are:

Suggested Language
<i>"May I have the name and address of your current employer?"</i>
Ask if there are any additional employers or sources of income.
<i>"May I also have the name and address of your current bank or financial institutions?"</i>
Ask if the taxpayer has any additional banks or credit unions.

4. Unless the account meets one of the exceptions above, **all** employees working accounts where **no** module is in ST 22 (ST 23 or ST 24), where the balance due is above deferral, (see IRM 5.19.1.1.6(2), *Case Processing Authority Levels*, for information on deferral amounts) must follow the procedures below:
- . Verify levy sources on IDRS using CC LEVYS if they have **not** been confirmed in the last 13 cycles.

NOTE: AMS or CC ENMOD indicates levy sources were confirmed or updated within the last three months or 13 cycles.

NOTE: If no modules are active on IDRS, then CC LEVYS will not be available.

- b. If the taxpayer/representative provides a new levy source, ask for the source's complete address. Use CC LEVYE to add levy sources to IDRS. If the taxpayer or representative does not have the address of the levy source available, employees can check the National Levy Source Look-Up available on SERP . If the levy source is not listed, document information provided using AMS History.

- c. If, after verifying existing sources, there are no sources on CC LEVYS , employees are required to attempt to secure one potential levy source; (i.e. wage, self employment, bank, etc.).
- d. Obtain the name, address and ZIP Code of any source added.
- e. Note in AMS comments levy sources were validated.