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Number: **200913019**

Office:

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6330.00-00

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**From:**

**Sent: Wednesday, July 2, 2008, 8:08 AM**

**To:**

**Cc:**

**Subject:** [Conflict between 6330 & 6331]

There is no conflict, sections 6330 and 6331 each have an independent notice of intent to levy requirements. The section 6331 notice of intent to levy must always be given prior to levy, it is the section 6330(f)(3) notice of intent to levy and right to a (CDP) hearing that only needs to be given after the levy. In other words, the taxpayer gets a pre-levy notice but not a pre-levy right to a hearing. If the case is assigned to a RO it is likely the section 6331 notice has already been issued.