

IRM PROCEDURAL UPDATE

DATE: 11/03/2016

NUMBER: sbse-05-1116-1628

SUBJECT: Notice of Levy, Serving Levies, Releasing Levies, and Returning Property

AFFECTED IRM(s)/SUBSECTION(s): 5.11.2.2.4

CHANGE(s):

IRM 5.11.2.2.4 is revised to add instead of mailing the levy, certain IRS employees may issue the levy using IRS eFax system to third parties

1. Treasury Regulation 301.6331–1(c) permits notices of levy to be served by mail.
 - Print, "Notice of Levy," on the envelope used to mail levies. This helps large employers and banks route the levy to the right office.
 - Include a business reply, self-addressed envelope.
2. When a levy must be served quickly, a fax can be used. First, confirm the person has a fax machine and will accept the levy this way. Document that the levy source agreed to accept the levy by fax.
3. The use of eFax is not limited to situations where a levy must be served quickly. In addition, revenue officers do not have to contact third parties that have agreed to receive delivery of levies through eFax to a centralized Fax number they have identified. Each eFax levy will:
 - Be faxed to a centralized point of contact and fax number as directed by the third party
 - Be electronically signed by the approving IRS employee
 - Include a fax cover sheet containing the name and eFax number of the IRS employee faxing the levy

NOTE: Use of eFax to serve levies is preferred over regular fax and mail.