

INTERIM IRM PROCEDURAL UPDATE

DATE: 10/26/2011

NUMBER: WI-21-1011-1705

SUBJECT: Balance Due Accounts

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.14.3.1 - Clarified when a warning of enforcement action is required.

1. Warning of Enforcement Action (WEOA) is a required part of resolving certain delinquent accounts such as an account in ST 22 (ACS). The TAC employee must alert the taxpayer of possible enforcement action that may take place for failure to comply. For additional information, including when the WEOA is required, see IRM 5.19.1.8, *Warning of Enforcement Action and Enforced Collection*.

IRM 21.3.4.14.3.7.1 - Removed incorrect statement that said user fee must be paid before bank drafts can be processed.

IRM 21.3.4.14.3.8 - Corrected and updated procedures.

1. Field Assistance does not issue levies. They are normally issued by collection employees after the taxpayer has been given an opportunity to resolve their tax liability but failed to do so. Taxpayers will generally come into the TAC once they learn that a Notice of Levy has been issued and are requesting a release.
2. A release is not required for a levy that was issued prior to reaching a resolution with the taxpayer unless it meets one of the criteria for required release located in IRM 5.19.4.4.10, *Levy Release: General Information*. Delegation Order 5-3 provides the authority to release a levy for Individual Taxpayer Advisory Specialists. Only the GS-09 ITAS and above will have the authority to issue the release. When a GS-09 and above are not available, follow the procedures in IRM 5.19.4.4.10(6) when making a determination to release a levy.