



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

5.19.9

JUNE 23, 2022

## EFFECTIVE DATE

(06-23-2022)

## PURPOSE

- (1) This transmits revised IRM 5.19.9 Liability Collection, Automated Levy Programs.

## MATERIAL CHANGES

- (1) IRM 5.19.9.1 through IRM 5.19.9.1.7 - Inserted Program Scope and Objectives with content to comply with Internal Revenue Manual (IRM) requirements. The remaining sections were renumbered and hyperlinks updated accordingly.
- (2) IRM 5.19.9.2.1, What are ALPs? - Added information that ALP levies are not subject to advance written notification of intent to contact third parties.
- (3) IRM 5.19.9.3, SITLP General - Removed references to paper checks and paper check processing.
- (4) IRM 5.19.9.3.3, SITLP Coordinator - Updated SITLP Coordinator's duties and responsibilities.
- (5) IRM 5.19.9.3.5(4), SITLP Payments - Updated the time period from when the state receives a SITLP levy file until the time the SITLP levy proceeds are applied to the taxpayer's account to up to four weeks.
- (6) IRM 5.19.9.3.6(3), Taxpayer Contacts on SITLP Notices - Updated paragraph to remove reference to states that do not use EFTPS. All states participating in SITLP now use EFTPS.
- (7) IRM 5.19.9.3.7, Returning SITLP Payments - Updated to increase the time period for taxpayer to file for a refund of a levy payment from nine months to two years; clarified IPU 18U0351, the date of levy payment is the date of levy for the purpose of the State Income Tax Levy Program.
- (8) IRM 5.19.9.3.7.1, SITLP Wrongful Levies - Updated to increase the time period for taxpayer to file suit from nine months to two years.
- (9) IRM 5.19.9.3.7.2(2), SITLP Wrongful Levy Documentation - Updated SITLP campus coordinator titles.
- (10) IRM 5.19.9.3.7.3, Processing SITLP Manual Refunds - Updated SITLP campus coordinator titles.
- (11) IRM 5.19.9.4.1(7), What is FPLP? - Added military retirement payments to the types of payments subject to FPLP.
- (12) IRM 5.19.9.4.2(3), FPLP Selection Criteria - Added MFT 82 and 83, and TC 530 CC 37 and 38 to the collection statuses can be systemically selected into the FPLP.
- (13) IRM 5.19.9.4.2.3, Low Income Filter (LIF) Exclusion - Clarified income source identification and added that military retirement payments are subject to the LIF.
- (14) IRM 5.19.9.4.3.5(1), Levy Payment Process - Added military retirement payments to the table.
- (15) IRM 5.19.9.4.5, ACS Inventory Processing and FPLP - Updated to clarify type of levy.
- (16) IRM 5.19.9.4.8(2), Return of FPLP Levy Proceeds - Updated to clarify IPU 18U0351, the date of levy payment is the date of levy for the purpose of the Federal Payment Levy Program.

- (17) IRM 5.19.9.4.8(4), Return of FPLP Levy Proceeds - Updated the requirement of returning a levy payment in a double levy situation.
- (18) IRM 5.19.9.5.1, What is the AKPFD? - Updated the annual dividend amount.
- (19) IRM 5.19.9.5.3.1(4), AKPFD Exclusion Criteria - Updated the age of taxpayers excluded from AKPFD.
- (20) IRM 5.19.9.5.6.1(1)(b), No Levy/Levy Release Procedures - Removed instruction to fax Form 13641 to the Headquarters Collection Analyst. Secure E-mail only should be used.
- (21) IRM Exhibit 5.19.9-1, Table of Federal Payments Subject to FPLP - Added military retirement payments.
- (22) IRM Exhibit 5.19.9-3, FPLP Exclusion Criteria - Updated the deceased taxpayer exclusions F and G to indicate that FPLP will continue to levy the surviving spouse on joint assessments, while dropping the deceased spouse from FPLP levies; changed the TC 971 AC 630 (IMF) from an entity exclusion to a module exclusion; changed TC 520 CC 76 / 77 from an entity exclusion to a module exclusion.
- (23) Editorial changes have been made throughout this IRM, including updating the citations.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 5.19.9 dated October 20, 2016, is superseded. The following IRM Procedural Updates (IPUs) have been incorporated into this IRM: 17U1175, dated July 21, 2017; 18U0351, dated February 27, 2018; 18U0477, dated March 19, 2018; 18U1288, dated October 3, 2018.

#### **AUDIENCE**

W&I and SB/SE employees in Campus Compliance and Customer Account Services (CAS)

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5.19.9

Automated Levy Programs

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5.19.9.1  
(06-23-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM contains guidance for working Automated Levy Programs (ALPs). The ALPs include the Federal Payment Levy Program (FPLP), the State Income Tax Levy Program (SITLP), the Alaska Permanent Fund Dividend Levy Program (AKPFD), and the Municipal Tax Levy Program (MTLP).
- (2) **Audience:** Automated Collection System (ACS) and Automated Collection System Support (ACSS) Collection Representatives and Tax Examiners handling accounts with ALPs are the primary users of this IRM.
- (3) **Policy Owner:** Director, Collection Inventory, Delivery & Selection (CIDS), Small Business/Self-Employed Division (SBSE).
- (4) **Program Owner:** Automated Programs (an organization within CIDS).
- (5) **Primary Stakeholders:** SBSE Campus Collection
- (6) **Program Goals:** This IRM section provides the fundamental knowledge and procedural guidance for blocking and unblocking, the ALPs. By following the procedures in this IRM employees will be able to block and unblock levies that are procedurally and legally correct to promote long-term voluntary compliance.

5.19.9.1.1  
(06-23-2022)  
**Background**

- (1) This IRM provides employees with directions and guidelines for the Automated Levy Programs. The program matches federal tax debts with state taxing authorities, municipal taxing authorities and federal agencies disbursing funds, such as, salary, pension, and vendor payments. The procedures in this IRM are designed to ensure that the levy actions we take are in compliance with law and policy.

5.19.9.1.2  
(06-23-2022)  
**Authority**

- (1) Authorities relating to this section include:
  - IRC 6103 - Confidentiality and disclosure of returns and return information
  - IRC 6330 - Notice and opportunity for hearing before levy
  - IRC 6331 - Levy and distraint
  - IRC 6332 - Surrender of property subject to levy
  - IRC 6334 - Property exempt from levy
  - 26 CFR 301.6331-1 - Levy and distraint
  - 26 CFR 301.6332-1 - Surrender of property subject to levy
  - 26 CFR 301.6334-1 - Property exempt from levy
  - 26 CFR 301.6343-1 - Requirement to release levy and notice of release
  - 26 CFR 301.6343-3 - Return of property in certain cases
  - Rev. Proc.2010-16 - Definition of Last Known Address

5.19.9.1.3  
(06-23-2022)  
**Responsibilities**

- (1) The Director, Collection Inventory & Selection is responsible for all policies and procedures within the Automated Levy Programs.
- (2) Campus employees are responsible for following the procedures in this IRM.

5.19.9.1.4  
(06-23-2022)  
**Program Management and Review**

- (1) Program reviews are periodically performed by Automated Programs to determine whether IRM guidance requires clarification or revision.
- (2) Management will ensure program effectiveness through program and operational reviews conducted by Automated Programs.

5.19.9.1.5  
(06-23-2022)

**Program Controls**

- (1) Accounts subject to the Automated Levy Programs are identified by various transaction codes and indicators.

5.19.9.1.6  
(06-23-2022)

**Acronyms**

- (1) The most commonly used acronyms used in this IRM are shown below.

ACRONYM	DEFINITION
AKPFD	Alaska Permanent Fund Dividend Levy Program
ALP	Automated Levy Programs
BFS	Bureau of the Fiscal Service
CDP	Collection Due Process
CMS	Centers for Medicare and Medicaid Services
DETL	Disqualified Employment Tax Levy
DFAS	Defense Finance and Accounting Service
EFTPS	Electronic Federal Tax Payment System
FEDCON	Federal Contractor
FERDI	Federal Employee/Retiree Delinquency Initiative
FPLP	Federal Payment Levy Program
LIF	Low Income Filter
MTLP	Municipal Tax Levy Program
OPM	U.S. Office of Personnel Management
RRB	Railroad Retirement Board
SDT	Secure Data Transport
SERP	Servicewide Electronic Research Program
SITLP	State Income Tax Levy Program
SSA	Social Security Administration
TAS	Taxpayer Advocate Service
TOP	Treasury Offset Program
USPS	U.S. Postal Service

5.19.9.1.7  
(06-23-2022)

**Related Resources**

- (1) The following resources provide additional information for working ALPs.

- IRM 5.19.1, Balance Due
- IRM 5.19.4, Enforcement Action
- *Servicewide Electronic Research Program (SERP) website.*

5.19.9.2  
(10-20-2016)  
**Automated Levy  
Programs Overview**

- (1) This section provides information and procedures on Automated Levy Programs (ALPs). An ALP is one where selected federal tax debts are matched with state taxing authorities, municipal taxing authorities and federal agencies disbursing funds, such as, salary, pension, and vendor payments.

5.19.9.2.1  
(06-23-2022)  
**What are ALPs?**

- (1) Automated Levy Programs are divided into four categories:
- State Income Tax Levy Program (SITLP) – attaches to state income tax refunds
  - Federal Payment Levy Program (FPLP) – attaches to federal disbursements due an individual or business, such as, retirement, vendor/contractor payments, and social security
  - Alaska Permanent Fund Dividend Levy Program (AKPFD) – attaches to the Permanent Fund Dividend distributed by Alaska
  - Municipal Tax Levy Program (MTLP) – attaches to local income tax refunds

**Note:** See IRM 5.19.4, Enforcement Action, for procedures related to levies.

- (2) Each levy program selects modules using slightly different criteria. Bankruptcy, Installment Agreement and Offer in Compromise accounts are excluded from the ALPs.
- (3) Agreements or a memorandum of understanding have been established with Bureau of the Fiscal Service (BFS) for FPLP, each state for SITLP and AKPFD and each municipality or municipality agency for MTLP.
- (4) The procedures in this section are specific to ALPs such as:
- Specific information on each program
  - Levy identification
  - Notices issued by each program
  - Steps to release the account from the levy program
- (5) Other issues such as can't pay and don't owe are covered throughout IRM 5.19, Liability Collection.
- (6) Correspondence and notices for these programs will contain one of the following Automated Collection System (ACS) telephone numbers:
- 1-800-829-7650 for accounts with a business operating division (BOD) code of Wage and Investment (W&I)
  - 1-800-829-3903 for accounts with a BOD code of Small Business/Self-Employed (SB/SE), Large Business and International (LM&I), or Tax-Exempt/Government Entities (TE/GE)
  - 267-941-1004 for accounts with a universal location code (ULC) 98 indicating an international address; regardless of BOD
- (7) ALP notices only reflect the balance due as of the date of the corresponding TC 971 that indicates an ALP notice was issued. These notices, however, advise the taxpayer to pay the balance within 30 days. Since the notices cannot/do not reflect a future balance, a systemic grace period is provided for calculation of interest and failure to pay.



- (8) Taxpayers may contact Compliance Services Collection Operations (CSCO), Accounts Management (AM), a Taxpayer Assistance Center (TAC), or the Taxpayer Advocate Service (TAS) to resolve ALP issues. These contacts do not have to be referred to ACS unless:
- The account is in Status 22 and you do not have access to ACS.
  - You are unable to resolve the case in accordance with your organization's delegated authority for case disposition (e.g., returning levied property, installment agreement, CNC 530 cc 24–32, etc.) and dollar criteria.
  - The taxpayer is calling AM with specific ALP concerns. If the taxpayer is calling about issues other than ALP (i.e., explanation of their account, payments, current year refund calls with federal or state refund offset, etc.), AM should resolve the taxpayer issue following normal processing procedures.
- (9) Before disclosing any tax information, you must be sure you are speaking with the taxpayer or authorized representative. See the Taxpayer Authentication guidelines in IRM 21.1.3, Operational Guidelines Overview. For ACS representatives, see Electronic Automated Collection Service Guide (e-ACSg) for a guide to utilize in addressing all compliance issues and controlling the incoming call conversation.
- (10) ALP levies are not considered third-party contacts and the CP generated Collection Due Process (CDP) notices do not contain advance TPC notification. See IRM 25.27.1.2(2), Third-Party Contact (TPC): Definition.

5.19.9.3  
(06-23-2022)

**State Income Tax Levy  
Program (SITLP) General**

- (1) Each state with income tax requirements can sign an agreement with the IRS to permit the state income tax refund to be applied to a federal tax liability.
- (2) An electronic file of qualifying federal tax debts is sent to each participating state along with a Notice of Levy (Form 668-A), or Memorandum in lieu of Form 668-A, through Secure Data Transport (SDT). The tax debt is matched against the state income tax refunds and all or a portion is sent to IRS to satisfy the federal debt.
- (3) In most cases, a new levy file will be transmitted every two weeks to participating states. On each subsequent file new modules can be added and modules that no longer meet the selection criteria are removed.
- (4) A few states receive SITLP levy files weekly. Each file will identify new modules, changes to existing modules, and/or removal of modules from the levy.
- (5) The state taxing agency processes the IRS issued file for a period of two weeks; matching the file against the state's refund database.
- (6) Some state laws allow the state to offset a portion of a state tax refund to satisfy the expenses of honoring the levy. For those states, the IRS will levy upon a taxpayer's refund for the amount in excess of the offset. The IRS will have no role in this offset. These states will remit to the IRS from a taxpayer's state refund an amount in excess of the offset.
- (7) The state then provides the IRS with the levy payment and data via SDT or Electronic Federal Tax Payment System (EFTPS). Currently, all states use EFTPS to submit their payments.



- (8) A SITLP Coordinator is assigned in Austin, Fresno and Kansas City to review all SITLP manual refund requests and troubleshoot any problems identified in SITLP. See IRM 5.19.9.3.3, SITLP Coordinator. A SITLP Liaison is assigned at the Kansas City Automated Collections System (ACS) Support Site to process the SITLP manual refunds.
- (9) Participating states are required to mail the taxpayer a notice indicating that the state income tax refund has been levied by the IRS and applied to a Federal tax liability. The notice explains the amount of the refund levied and advises the taxpayer to contact the IRS at the appropriate ACS toll-free telephone number (W&I, SB/SE or International), for information regarding the SITLP levy. The notice also advises that an IRS notice may be forthcoming.
- (10) SITLP commences production in mid-January after the dead cycles. The final levy file is sent in cycle 50 or 51 depending on state processing. SITLP production concludes by mid-December each year.
- (11) Out of the 42 states (including the District of Columbia) with an income tax, the following currently participate in SITLP: Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, Utah, Vermont, Virginia, West Virginia, and Wisconsin.

5.19.9.3.1  
(10-20-2016)  
**SITLP Selection Criteria**

- (1) The following types of tax and collection status can be selected for levy through SITLP:
  - **Master File Tax Code (MFT)** - 29, 30, 31, 55  
*Note:* Individual Master File (IMF) only
  - **Master File and Integrated Data Retrieval System (IDRS) Collection Status Codes** - 22, 23, 24, 26, and 53 (with closing codes 03, 09, 12, 39, and hardship codes 24–32)
- (2) Only valid social security numbers (SSNs) are included in the SITLP.
- (3) Each module whose current status is one of the above, must have a previous Status 58 to be included in SITLP. If there is not a previous Status 58, then there must be a TC 971 action code (AC) 035 or AC 069.
- (4) Each module included in the SITLP will have a TC 971 AC 600 posted.
  - This TC is an information only transaction which indicates that the levy has been served.
  - This TC posts to each module that is included in SITLP annually even if there is a prior TC 971 AC 600.
  - Module(s) that do not have a current year TC 971 AC 600 will not be on the levy file to the state.

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5.19.9.3.2  
(10-20-2016)

**SITLP Exclusion Criteria**

- (1) Modules meeting the criteria below are **not** subject to SITLP.
- (2) All **entities** that include one or more of the following **UNREVERSED TRANSACTION CODES** in **any balance due module**

UNREVERSED TRANSACTION CODES	DESCRIPTION
TC 480 or TC 780	Offer In Compromise (OIC) pending or approved
TC 500	Military deferment or Combat Zone
TC 520	Bankruptcy/Litigation
TC 540 (or date of death indicated on CC INOLES) 1 year after death	Deceased Taxpayer
TC 914	Active Criminal Investigation Division (CID) Investigation
TC 971 AC 043	Pending IA prior to a SITLP levy
TC 971 AC 063	Approved Installment Agreement
TC 971 AC 086 or AC 087	Open Disaster Case
TC 971 AC 630	Taxpayer files Collection Due Process (CDP) request (levy & levy/lien) and is not yet assigned to Appeals
TC 976 or 977	Duplicate return freeze

- (3) Any **module** that has one of the following **UNREVERSED TRANSACTION CODES**

UNREVERSED TRANSACTION CODES	DESCRIPTION
TC 470 with no closing code	Amended return claim pending
TC 608	Expired statute
TC 971 AC 065	Innocent Spouse claim
TC 971 AC 071	Injured Spouse claim

5.19.9.3.3  
(06-23-2022)

**SITLP Coordinator**

- (1) SITLP has designated SITLP Coordinators located in Austin, Fresno and Kansas City. A current listing of the *SITLP Coordinators* can be found on the Servicewide Electronic Research Program (SERP) web site under the Who/Where tab. The names and phone numbers are for **internal use only**. Taxpayers should NOT be referred to the SITLP Coordinators.

- (2) The SITLP Coordinator is the contact point for the states and the IRS Governmental Liaison (GL) for each state.
- (3) SITLP Coordinator duties and responsibilities include, but are not limited to:
  - a. Resolving erroneous and wrongful levy situations. All manual refund requests should be worked within **5 business days** of the IRS received date.
  - b. Update the Headquarters' manual refund log located on the shared drive database.
  - c. Maintain a file of manual refund requests and documentation received. This file should include any requests from the previous 12 months.
  - d. Completing various other miscellaneous duties related to SITLP processing, including contacts with the state's officials and the governmental liaisons.

5.19.9.3.4  
(10-20-2016)  
**SITLP Notices**

- (1) Pursuant to IRC 6330, SITLP will systemically issue a notice to the taxpayer, but unlike other notice requirements under IRC 6330, SITLP notices are "**post-levy**" notices. IRC 6330(f) requires that any taxpayer levied under SITLP shall be given an opportunity for a Collection Due Process (CDP) hearing within a reasonable amount of time **after** the levy if that levy is the first levy made with respect to a particular tax and tax period.
- (2) As a result of the Restructuring and Reform Act of 1998 (RRA 98) and IRC 6330, a post-levy notice, CP 92, *Seizure of your state tax refund and notice of your right to a hearing*, was developed.
- (3) The following TC combinations will generate the CP 92:
  - **TC 971 AC 600 and a TC 670 designated payment code (DPC) 20**
  - **TC 971 AC 600 and a TC 670 DPC 21**
  - **TC 971 AC 600 and a TC 706** (The TC 706 would be a result of a TC 670 DPC 20 that overpaid an earlier SITLP tax period.)
- (4) These notices are mailed by certified mail and contain the following inserts:
  - Publication 594, The IRS Collection Process
  - Publication 1660, Collection Appeal Rights
  - Form 12153, Request for a Collection Due Process or Equivalent Hearing
  - Return envelope
- (5) The CP 92 also provides an ACS telephone number for assistance. See IRM 5.19.9.2.1, What are ALPs?. These telephone numbers are available for taxpayers to resolve their tax accounts or exercise their appeal rights.
- (6) A TC 971 AC 069 will systemically post on each module when a CP 92 is generated.
- (7) If a taxpayer previously received a CDP notice for any tax period(s) included on the SITLP levy, then a CDP notice will not be issued for those tax periods, unless there was an additional assessment after issuance of the CDP notice.
- (8) On joint liabilities, both taxpayers will receive a CP 92. A separate notice is issued to each taxpayer in accordance with RRA 98 Section 3201(d), even if the taxpayers live at the same address. Two TC 971 AC 069s will post to the

primary SSN; however, the second TC 971 AC 069 will include the secondary SSN in the cross-reference (XREF) field.

- (9) A separate notice will **not** be issued if there are problems with the name line or SSN as it relates to the secondary taxpayer. This includes:
- The secondary taxpayer is deceased.
  - The secondary taxpayer SSN is invalid.
  - There is no secondary name in the name line.
  - The name line only gives the first name of the secondary taxpayer.
  - There is something that makes the secondary name incomplete or indecipherable.

5.19.9.3.5  
(06-23-2022)  
**SITLP Payments**

- (1) When a SITLP match occurs and levy proceeds are received from the state, a TC 670 DPC 20 will post to the earliest tax period identified in the SITLP file sent to the state. If the amount overpays the earliest tax period, it will systematically offset (TC 826/706) to the next SITLP module(s) whose balance was included in the levy or to other balance due tax periods as appropriate.
- (2) In some situations, SITLP payments are manually applied or transferred. These manual SITLP payments are posted with a TC 670 DPC 21.
- (3) SITLP levy proceeds are applied to the taxpayer account **prior to** issuance of the CP 92.
- (4) Generally, it takes up to 4 weeks from the time the state receives a SITLP levy file until the time the SITLP levy proceeds are applied to the taxpayer's account. Since this is an automated levy process, timing issues may delay the process even longer.

5.19.9.3.6  
(06-23-2022)  
**Taxpayer Contacts on SITLP Notices**

- (1) Taxpayers may contact CSCO, AM, or TAC to resolve SITLP issues. These contacts do not always have to be referred to ACS. See IRM 5.19.9.2.1, What are ALPs?.
- (2) If contacted by a taxpayer, explain that the state tax refund was levied to satisfy a federal tax debt. The call should be considered a regular account call which will require explaining the assessment, discussing payment of any remaining balance, granting an installment agreement, or securing financial information to determine ability to pay. All of these procedures are covered in IRM 5.19.1, Balance Due.
- (3) SITLP contacts are often the result of the taxpayer receiving a notice from the state that their state tax refund was levied. Since payments may take up to four to six weeks to post, you may not see the TC 670 DPC 20 posted to the taxpayer's account. Be sure to check for a current year TC 971 AC 600 to identify active SITLP accounts. In some cases, you may have to ask the taxpayer for a copy of the letter issued by the state. If a copy of the letter has to be secured, contact should be made with the appropriate SITLP Coordinator based on the state that the taxpayer resides in. **DO NOT contact state taxing agencies.**
- (4) During filing season, several calls are received from taxpayers asking why IRS levied their current year state refund when their federal refund was offset to satisfy the same liability. This is primarily due to the 4 to 6 weeks it takes for a non-EFTPS SITLP payment to post to a taxpayer's account. Advise the

taxpayer that there was a balance due when the SITLP levy was issued, but that payment has not yet posted to their account. Since the federal refund has been offset from their current year account and full paid the balance, when the SITLP levy payment is received, it will be refunded to the taxpayer as long as there are no other outstanding balances.

**Note:** If the SITLP levy payment is not posted to the account within 6 weeks, contact the appropriate SITLP Coordinator. A listing of the *SITLP Coordinators* can be found on SERP under Who/Where.

- (5) Refer taxpayer to the Taxpayer Advocate Service if appropriate per IRM 5.19.1.3.2, For All Employees, and IRM 5.19.5.7.2, R2 - Taxpayer Advocate Service/Congressionals.
- (6) If the taxpayer wants to appeal the levy action with the Office of Appeals, see IRM 5.19.8, Collection Appeal Rights.
- (7) Erroneous levies are handled by the SITLP Coordinator. See IRM 5.19.9.3.7, Returning SITLP Payments.
- (8) Non-liable spouses may file a “wrongful levy” claim on a SITLP levy. A wrongful levy for SITLP would be when a portion of the state refund is attributable to the non-liable spouse’s income only and the non-liable spouse may be entitled to have a portion of the money refunded. See IRM 5.19.9.3.7, Returning SITLP Payments.

5.19.9.3.7  
(06-23-2022)  
**Returning SITLP  
Payments**

- (1) The state may send a state refund to IRS erroneously. When this occurs, the state will request a return of the refund through the Campus Collections SITLP Coordinator. See IRM 3.17.10.3.2(8), Receiving Unidentified Remittance Cases.
- (2) The state representative will contact the appropriate SITLP Coordinator when a refund situation is identified and will prepare a memorandum requesting the required adjustment. This memorandum will be mailed, faxed or e-faxed to the SITLP Coordinator. The request will contain all entity information, as well as, the specific amount of the refund.
- (3) Wrongful levy claims are handled administratively, but non-liable spouses have the option to file a civil wrongful levy suit if the account cannot be resolved administratively. See IRM 5.19.9.3.7.1, SITLP Wrongful Levies.
- (4) SITLP payments cannot be returned if the payment created an overpayment and was subsequently refunded to the taxpayer. Research must be performed to ensure that the money remains available to be returned. This research may involve tracking the levy proceeds from module to module.
- (5) The return of levy proceeds requires special handling in accordance with IRC 6343 (b) and IRM 5.11.2.4, Returning Levied Property to the Taxpayer.. The return of erroneously levied proceeds is subject to a statutory time period. If the date of levy payment was on or after March 23, 2017, the request must be made before the expiration of 2 years starting from the date of such levy payment. The payments may be returned by the Service without a request if the statutory time period for requesting a return of the levy proceeds has not expired. SITLP levy payment dates should be verified before returning the payment. .

- (6) There may be other instances where the return of SITLP levy proceeds is warranted. The return of levy proceeds requires special handling. See IRM 5.19.4.4.11, Levy Release: Returning Levied Property.

**Note:** Only erroneous or wrongful requests should be worked by the SITLP Coordinator. All other requests for return of SITLP levy proceeds, including hardship requests, should be worked according to operational guidelines and **not** sent to the SITLP Coordinator for manual refund.

- (7) Do **not** refer taxpayers to any SITLP Coordinator or ACS Support Liaison.

5.19.9.3.7.1  
(06-23-2022)  
**SITLP Wrongful Levies**

- (1) Non-liable spouses who fail to receive a portion of their state income tax refund due to the operation of the SITLP are not “injured spouses.” Rather, they are third parties who believe that the IRS has made an error by levying their state income tax refund. The remedy available to the non-liable spouse is to file an administrative claim for return of “wrongfully levied” property pursuant to IRC 6343(b).

**Note: DO NOT** confuse wrongful levy with erroneous levy. See IRM 3.17.10.3.2(8), Receiving Unidentified Remittance Cases.

- (2) Treasury Regulation 26 CFR 301.6343-2(b) provides directions for making such a claim. A written request must be made. A non-liable spouse may also file a suit for wrongful levy pursuant to IRC 7426. Making an administrative claim is not a prerequisite to filing such a suit. IRC 6532(c)(2) provides that if an administrative claim is filed, the third party has twelve months from the filing of an administrative claim or six months from the disallowance of such claim to file the suit, whichever is shorter. If no claim is filed, the third party must file suit 2 years from the date of the levy or agreement giving rise to such action. IRC 6532(c)(1).
- (3) The criteria shown below is to be used as a guide in determining whether a SITLP wrongful levy may have occurred. Other conditions may warrant wrongful levy consideration and accounts should be considered on a case-by-case basis.

If	Then
A joint tax liability was levied through SITLP	Determine whether the taxpayer was liable for the balance due or if the taxpayer is an ex-spouse or unrelated taxpayer
The taxpayer filed an “injured spouse” claim with the IRS with respect to the refund that was levied through SITLP	Determine the status of the injured spouse claim with the IRS. This could be an indication that a wrongful SITLP levy may have occurred.



If	Then
The taxpayer contacted the state taxing agency regarding a wrongful SITLP levy or a possible injured spouse situation	Determine the status of any state investigation, AND have the taxpayer provide documentation as to the results of the state investigation.

5.19.9.3.7.2  
(06-23-2022)  
**SITLP Wrongful Levy  
Documentation**

- (1) In order to submit and accurately process an administrative claim for wrongful levy, the following information must be secured from the non-liable spouse:
  - A copy of the state offset notice if available, and the levy amount being requested for refund.
  - A copy of the state and federal income tax returns for the tax year(s) in question. This will assist in determining the percentage of the state tax refund attributable to each taxpayer.
  - A copy of any information from the state taxing agency that may be useful in making a wrongful levy determination. This may include a copy of an injured spouse claim, or any other documentation prepared by state employees investigating a claim.
  - A copy of Form 8379 (Injured Spouse Allocation) and Form 8379-A (Injured Spouse Claim Worksheet Computation) if the taxpayer filed an injured spouse claim for the tax year(s) in question. If not, then just a Form 8379-A should be completed and sent. While this form is intended for use in determining injured spouse percentages for a federal tax return, this form can be used as a guide in determining the percentage of state tax refund attributable to the non-liable spouse.
- (2) It may be necessary to obtain information directly from the state. When this occurs, the request will be coordinated with the SITLP Coordinator at the applicable campus. The SITLP Coordinator will work with the state officials directly.
- (3) The burden of proof is with the non-liable spouse. The majority of these claims can be resolved administratively, but the non-liable spouse may pursue a wrongful levy through a civil suit.
- (4) Upon receipt of all required information, carefully analyze to determine if all or a portion of the SITLP levy payment should be returned. Document on Account Management Services (AMS) or Integrated Collection System (ICS) the reason for manual refund.
- (5) All documentation, including the written request, may be sent by fax or e-fax if
  - a. contact has been made with the non-liable spouse by phone or in-person,
  - b. the non-liable spouse history file is documented with the date of contact, and
  - c. notation is made that the non-liable spouse wishes to send the document/form/letter by fax or e-fax



5.19.9.3.7.3  
(06-23-2022)

**Processing SITLP  
Manual Refunds**

- (1) The SITLP Coordinator will review all documentation and if approved, will assign a control number, update the SITLP manual refund database, and document comments in AMS.
- (2) Using the SITLP Fax Cover Sheet, the coordinator will e-fax the documentation to the SITLP Liaison in Kansas City. See SITLP Liaison list on SERP under the Who/Where tab.
- (3) The SITLP Coordinator will maintain a file of all requests for manual refunds. Included in the file should be the SITLP fax cover sheet, request from state, history information and any supporting documentation. This file should include any requests from the previous 12 months.
- (4) The SITLP Liaison will prepare using the IAT tool and seek approval for all SITLP Form 5792 and follow-up to ensure that the action has been completed. All manual refund requests should be worked by the SITLP Liaison within **5 business days** of receipt from the SITLP Coordinator.
- (5) The SITLP Liaison will update the SITLP manual refund database when the manual refund has been processed.
- (6) The SITLP Liaison will maintain a file of all SITLP Form 5792 including all supporting documentation. This file should include any requests from the current and prior fiscal year.

5.19.9.4  
(10-20-2016)

**Federal Payment Levy  
Program**

- (1) The Federal Payment Levy Program (FPLP) is an automated levy program the IRS has implemented with the Department of the Treasury, Bureau of the Fiscal Service (BFS).
- (2) BFS administers the Treasury Offset Program (TOP) to collect delinquent **non-tax** debts for Federal agencies. The FPLP was developed in order to interface with TOP as a systemic and efficient means for the IRS to collect delinquent taxes by levying Federal payments disbursed or administered through BFS.

5.19.9.4.1  
(06-23-2022)

**What is FPLP?**

- (1) IRC 6331(h), as prescribed by the Taxpayer Relief Act of 1997 (Public Law 105-34) Section 1024, authorizes the Internal Revenue Service to issue *continuous* levies on certain federal payments.
- (2) The law allows the IRS to levy up to fifteen percent (15%) of *specified payments*. *Specified payments* include any federal payment other than a payment for which eligibility is based on the income and/or assets of a payee.
- (3) IRC 6331(h)(3) allows the IRS to levy up to one hundred percent (100%) on any specified payment due to a vendor of property, goods or services sold or leased to the Federal government. The 100% levy increase is incorporated into the FPLP for federal contractor/vendor payments.
- (4) BFS is the disbursing agent for many of the federal payments that can be levied. The Defense Finance and Accounting Service (DFAS) and the United States Postal Service (USPS) are two other disbursement offices that also administer certain payments through BFS TOP.
- (5) FPLP is a paperless ALP the IRS has implemented with BFS that will systemically attach certain federal payments made or administered by BFS.

- (6) The first phase of the FPLP was implemented in July 2000. FPLP is being phased in as different federal payments become eligible for levy through the program.
- (7) The interagency agreement between the IRS and BFS provides for certain Federal payments disbursed or administered by BFS to be systemically levied. BFS is the levy source for all levies issued through the FPLP — *not* the Federal payment agencies. The following Federal payments are subject to the FPLP:

- a. **Civil Service or Federal employee retirement annuities** administered through the Office of Personnel Management (OPM) Civil Service Retirement System (CSRS) and Federal Employee Retirement System (FERS). The FPLP will levy 15% of the payment.

**Note:** The FPLP does not levy the annuity payments in the Federal retirement Thrift Savings Plan (TSP).

- b. **Treasury disbursed Federal civilian agency (non-Defense) contractor/vendor payments.** The FPLP will levy 100% of the payment.
- c. **Non-Treasury disbursed Federal civilian agency contractor/vendor payments by the Army Corp of Engineers, and the United States Postal Service (USPS).** The FPLP will levy 100% of the payment.
- d. **Federal employee travel payments** - advances and reimbursements. The FPLP will levy 15% of the payment.
- e. **Federal (civilian) employee salaries** administered by the salary paying agencies (SPA): USDA National Finance Center (NFC), Department of the Interior's National Business Center (NBC), USPS, General Services Administration (GSA), and the Defense Finance and Accounting Service (DFAS).

**Note:** DFAS, as a SPA, pays out some Federal civilian employee salaries, as well the Defense civilian employee and the military uniformed active/reserve member salaries and retiree payments. The FPLP does not include the military uniformed services members' salaries.

**Note:** See Exhibit 5.19.9-2, **FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**, for the listing of the Federal agencies whose payrolls are administered by these salary paying agencies. Federal employee salaries will be levied for 15% of the gross wages or salary remaining after current taxes, health insurance premiums, retirement contributions, and, if applicable, court ordered child support payments are deducted. There should be no other deductions taken into consideration for the 15% calculation.

- f. **Social Security Administration (SSA) benefit payments under Title II of the Social Security Act**, aka Federal Old Age, Survivors and Disability Insurance (OASDI) benefits. (The exceptions are disability insurance payments, dependent child benefits, claims for lump sum payments, and payments that have partial withholding to repay an SSA benefit overpayment.) The FPLP will levy 15% of the payment.

**Note:** Supplemental Security Income (SSI) payments are not subject to the FPLP.

- g. **Department of Defense (DoD) contractor/vendor payments** paid through the Defense Finance and Accounting Service's (DFAS) 20

payment systems and sites. Each payment system and site were implemented into the FPLP at various times. FPLP will levy 100% of the payment. Prior to April 8, 2012, some of these payments may have been levied for 15% of the payment.

- h. **Centers for Medicare and Medicaid Services (CMS) - Medicare Parts A, B, C and D provider and supplier payments.** Medicare Parts A and B payments disbursed through the CMS' Healthcare Integrated Government Ledger Accounting System (HIGLAS) are in the FPLP, FPLP will levy 100% of these payments. Medicare Parts C and D payments are disbursed by the Treasury Department and are in the FPLP. On June 19, 2015, the FPLP levy authority on Medicare provider/supplier payments increased to 30% of the payment, prior to that date the payments were levied at 15%. This increase was due to the Achieving A Better Life Experience (ABLE) Act of 2014, Provision 209. The Medicare Access and CHIP Reauthorization Act of 2015 increased the amount of the federal payment levy for Medicare Providers from 30% to 100%, this was implemented on October 23, 2015.

**Note:** *Medicaid* provider/supplier payments are not subject to levy under IRC§ 6331(h) or FPLP. These payments are administered and paid out by state government agencies for CMS. The payments may still be subject to levy under IRC§ 6331(a).

- i. **Miscellaneous Payments** - non-means tested, such as discretionary one-time payments and expenditures paid out by different Federal agencies' specialty programs. These are payments made for various Federal program-related expenditures, including interagency transfers, non-means tested loans, grants, medical, emergency and other administrative obligations. Also, included are payments from the Commodity Credit Corporation. The FPLP will levy 15% of the payment.
- j. **Railroad Retirement Board (RRB) Benefit Payments** were added to the FPLP in July 2011. The FPLP levies 15% of the monthly annuity or pension payments under the Railroad Retirement Act (RRA), except the RRA Tier 2 benefit portion.
- k. **Military Retirement Payments** paid through DFAS. FPLP will levy 15% of the payment. Military retirees receiving disability payments and Medal of Honor recipients are excluded (DFAS does not process the levy on those taxpayers), even though a TC971 AC062 may be present on the module.

See Exhibit 5.19.9-1, **Table of Federal Payments Subject to FPLP.**

- (8) Third party notification provisions under IRC 7602 **do not** apply to this type of levy process as contact is made between electronic databases.
- (9) If a taxpayer is receiving two or more types of federal payments that are available for levy through the FPLP, then each payment may be levied for the same percentage allowed by the code.
- (10) Prior to 2006, on delinquent IMF joint income tax and BMF sole proprietor tax liabilities, the FPLP only levied Federal payments that matched to the primary TIN. Starting January 2006, FPLP began matching and levying Federal payments identified for the secondary or cross-reference (X-REF) SSNs on those IMF and BMF accounts.
- (11) Generally, the IRS must provide Collection Due Process (CDP) rights prior to levying. IRC 6330 (f) and (h) provide some limited exceptions where, the IRS can serve a levy to collect taxes prior to giving the taxpayer pre-levy Collection

Due Process (CDP) rights. A “disqualified employment tax levy” (DETL) and a “federal contractor (FEDCON) levy” are two of these exceptions found in IRC 6330 (f). The FPLP implemented the DETL process in its automated process in January 2009, and the FEDCON levy process in January 2012. In these situations, the FPLP is served prior to the taxpayer receiving CDP rights but after the levy is served, CDP rights under IRC 6330 are given. Additional information on the general DETL process including the timing rules on when a taxpayer’s prior request for a CDP hearing permits a DETL, can be found in IRM 5.1.9.3.14, Disqualified Employment Tax Levy . Further information on the FPLP DETL and FEDCON levy processes is described in the subsections below.

5.19.9.4.2  
(06-23-2022)  
**FPLP Selection Criteria**

- (1) FPLP computer requirements are based on an algorithmic process where all modules are first selected under certain collection statuses, then if appropriate, may be excluded by certain freeze codes based on a module exclusion criterion, or possibly an entity exclusion criterion. This subsection and its Exhibits describe the process.

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- (3) The following types of tax accounts and collection status can be systemically selected into the FPLP:

Taxpayer Identification Number	Valid SSN or EIN
Master File Tax Code (MFT)	01–06, 08–17, 29 -31, 33, 34, 36, 37, 43, 44, 50, 51, 55, 60, 63, 64, 67, 77, 78, 82, 83
Module status	<ul style="list-style-type: none"> <li>• Master File Status 22, 23, 24, 26</li> <li>• IDRS Transaction Code (TC) 530, with Closing Codes (cc) 03, 06, 09, 10, 12, 37, 38, 39</li> </ul>

5.19.9.4.2.1  
(10-20-2016)  
**Modules Selected for the Disqualified Employment Tax Levy (DETL)**

- (1) For a BMF employment tax module (MFT 01, 10, 11, 14 and 16) to qualify for a DETL, there must have been a CDP hearing previously requested on another BMF employment tax module no more than two years prior to that DETL-qualified module’s period end date.
- (2) BMF employment tax modules that are selected into the FPLP may also be subject to the DETL process. In order to select FPLP DETL periods, a new FPLP BMF entity indicator “**AC 630 (YYYYMMDD) DATE**” has been created. This new indicator is displayed in the BMF entity CC BMFOLE. A taxpayer’s employment tax module may be selected for a FPLP DETL, if the entity indicator’s AC 630 date is within the “two-year look back” period of that DETL-qualifying module’s period end date.
- (3) The FPLP BMF entity indicator “**AC 630 (YYYYMMDD) DATE**” is defined as the following:

- a. The FPLP BMF entity indicator “AC 630 YYYYMMDD” will display a date which is the tax period end date of the latest BMF employment tax module containing a posted TC 971 AC 630 (levy or levy/lien combo for CDP appeal hearing request.)
  - b. “AC 630 YYYYMMDD” can only post one employment tax module’s period end date at a time. For entities that have multiple employment tax modules with a TC 971 AC 630, the FPLP and BMF will post the period end date of the latest module with a TC 971 AC 630. The DETL would be issued on balance due modules where the indicator date is within two years of the modules’ period end date - which will likely be later periods. The rationale is to issue the DETL on later pyramiding tax periods/quarters.
  - c. Even if the latest employment tax period with a TC 971 AC 630 is reversed by a Withdrawal - that period’s end date will still be displayed.
  - d. “AC 630 YYYYMMDD” period end date can be overlaid when a later period employment tax module posts a TC 971 AC 630. This is regardless of the TC 971 AC 630 posting date. Again, as stated, the indicator will always post from the latest period employment tax module with a TC 971 AC 630. Therefore, be aware that a DETL-qualified module may have been selected based on an earlier posted “AC 630” period end date.
- (4) All Federal payments available in the FPLP, except SSA and RRB payments, may be subject to a FPLP DETL. (The CDP notice will be issued prior to issuing the FPLP levy on SSA or RRB payments.)
  - (5) See IRM 5.19.9.4.3, FPLP Systemic Processes and Indicators and IRM 5.19.9.4.3.4, Levy Service Process (TC 971 AC 662, 677 or 762), for the specific transaction codes on how to recognize when an employment tax module is selected into the FPLP DETL process.

5.19.9.4.2.2  
(10-20-2016)  
**Exclusions**

- (1) The selected balance due tax modules indicated in IRM 5.19.9.4.2, or its entities, that have certain condition and freeze codes in the primary TIN, will be excluded from FPLP selection. See Exhibit 5.19.9-3, FPLP Exclusion Criteria, displaying the list and description of entity and module transaction and freeze codes that are excluded from FPLP.
- (2) Excluded from the FPLP are the primary TIN’s modules/entities that, generally, **should not**, statutorily or operationally, be in levy status and are coded that way, such as currently not collectible (CNC) hardships, pending installment agreements (IA) posted prior to a FPLP levy, approved installment agreements, pending or approved Offers-in-Compromise (OIC), open Disaster Zone indicators, Combat Zone, open bankruptcies or litigation, certain pending claims and adjustments, and certain imminent Collection Statute Expiration Date (CSED) accounts.

**Note:** If a module is in the FPLP, and subsequently moves into one of these exclusions, then the module will systemically reverse out of the FPLP.

**Example:** If a Status 22 module, which is in the FPLP, changes to status 72 with TC 520, the module will systemically reverse out of the FPLP.

**Example:** If a Status 24 module, which is in the FPLP, is closed as a hardship with a TC 530 cc 32, the module will systemically reverse out of the FPLP.

5.19.9.4.2.3  
(06-23-2022)

**Low Income Filter (LIF)  
Exclusion**

(1) Taxpayers have the right to a fair and just tax system, meaning they have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Therefore, delinquent Individual Master File (IMF) taxpayers who qualify for the FPLP and are reported to receive SSA benefit or Railroad Retirement Board (RRB) benefit payments, or military retirement payments, will be excluded from the program if their estimated total income falls below 250% of the Department of Health and Human Services (HHS) Poverty Level Guidelines (PLG). These taxpayers are processed through the FPLP Low Income Filter (LIF).

(2) Taxpayers who have any of the following conditions are not processed through the FPLP LIF analysis and are selected into the FPLP:

- there are delinquent unfiled returns (TDI - Status 03) under the entity's primary SSN;

**Note:** If the taxpayer has filed an income tax return for one of the last three years and has no outstanding return delinquencies following the last return filed they will be processed through the LIF.

- the current entity name line does not match with the balance due module's name line;
- the entity spouse SSN is invalid;
- certain asset documents under the entity's SSN(s) are reported in IRP:

- the SSA or RRB income under the entity SSN(s) is not reported to the Information Returns Processing (IRP) Master File.

(4) Taxpayer accounts that are processed through the FPLP LIF are identified with TC 971 AC 543 posted in their entity. The TC 971 AC 543 indicates that the FPLP LIF analysis processing has taken place to determine if the balance due modules should be selected or excluded from the FPLP.



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- (6) If the TC 971 AC 543 total income amount is below 250% of the HHS PLG amount, then the taxpayer's balance due modules will be excluded or removed from the FPLP. If the income amount is at or above 250% of the PLG amount, then the taxpayer's balance due modules will be selected into the FPLP.

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5.19.9.4.2.4  
(10-20-2016)  
**Modules Systemically  
Blocked from FPLP**

- (1) Certain modules that may be selected into the FPLP, as discussed above, are **systemically** blocked from the program with TC 971 AC 061 (with the Document Locator Number (DLN) displaying a series of 9s). Under certain conditions, these accounts may be manually or systemically unblocked. To have the FPLP levy take place on a systemically blocked module, you can manually input an "unblock" (TC 972 AC 061).
- (2) All Status 22 modules are systemically blocked (TC 971 AC 061) when the modules are **first established on ACS** unless an unreversed TC 971 AC 060 posted to the module prior to assignment to Status 22. The generated TC 971 AC 061 DLN format will be NN277-999-99999-Y.
- (3) Then, when these Status 22 modules are moved into the following ACS inventories, ACS will systemically unblock the modules with TC 972 AC 061, and then they are subject to the FPLP.
  - The account is assigned to C1 through C9, E3 through E7, F1, H6, I2 through I5, I7, I8, I9, R7, R8, S2, S6 or S9. For the E3 & E4 inventories, they will only be systemically unblocked if the case is systemically moved into those two inventories. If a case is manually moved into E3 or E4 a systemic unblock will not occur and needs to be manually unblocked when appropriate.
  - Accounts with a FERDI indicator in I1 and I7.

**Note:** These systemically unblocked Status 22 modules remain unblocked even if they move to another ACS inventory. If necessary, those modules may be blocked through a manual input of TC 971 AC 061, in accordance to IRM 5.19.9.4.5, ACS Inventory Processing and FPLP.



- (4) When the systemically blocked Status 22 modules subsequently move to another Master File collection status, the modules will be systemically unblocked. A TC 972 AC 061 will post.
- (5) Balance due modules of State, local, Alaska Native Villages or Indian Tribal government entities with employment code (G, T, or I, respectively) are systemically blocked from the FPLP with TC 971 AC 061 as well. The accounts may still become subject to the FPLP through case-by-case decision, and a manual unblock (TC 972 AC 061) will need to be input.

**Caution:** Collection employees must contact the ITG Specialist assigned to their Tribe prior to any reversal of a FPLP block on an ITG account; refer to IRM 5.1.12.24, Collection Procedures - Cases Requiring Special Handling, Indian Tribal Governments.

5.19.9.4.3  
(10-20-2016)  
**FPLP Systemic  
Processes and  
Indicators**

- (1) The FPLP has five (5) sequential systemic processes - the case and module selection process; the match process; the notice process; the service of levy process; and the levy payment process. Each process has its own specific account transaction codes (TC) and/or indicators. Details for each process are outlined in the following subsections.
- (2) The following TC 97X action codes are associated with those systemic processes and **are computer/systemically generated only** (unless otherwise noted as being able to manually input).

TRANSACTION CODE	DESCRIPTION
<b>TC 971 AC 060</b>	Module selected for FPLP.
<b>TC 972 AC 060</b>	Module reversed out of FPLP. Reverses TC 971 AC 060. Also reverses TC 971 AC 662, TC 971 AC 762, and TC 971 AC 677.
<b>TC 971 AC 061 (may be manually input)</b>	Module blocked from FPLP.
<b>TC 972 AC 061 (may be manually input)</b>	Reversal of <i>FPLP Block</i> on module. Manual input of TC 972 AC 061 reverses systemic and/or manual TC 971 AC 061.
<b>TC 971 AC 062</b>	FPLP account matched with a Federal payment, or FPLP account will be posting a levied Federal payment. The <i>"XREF TIN"</i> field may display the primary or secondary/XREF TIN that receives the Federal payment. The <i>DLN</i> displays the Federal agency source; the type of Federal payment and whether a match or levy, or both, exist. The <i>"Miscellaneous"</i> field may display more Federal agency source codes. See IRM 5.19.9.4.3.2, Matching (TC 971 AC 062).
<b>TC 972 AC 062</b>	Federal payment <b>match or levy hit</b> posted in error. Reverses TC 971 AC 062.

TRANSACTION CODE	DESCRIPTION
<b>TC 971 AC 069 (may be manually input)</b>	FPLP generated the collection due process, <i>Intent to seize your assets and notice of your right to a hearing</i> (CP 90 or 297) from the TC 971 AC 062 match. Or, the FPLP generated the DETL or FEDCON post-levy collection due process, <i>Notice of seizure and notice of your right to a hearing</i> (CP 297A, 90C or 297C) (see below). For IMF joint returns, the spouse SSN will be displayed on the XREF TIN field, including each of the SSNs on joint income tax liabilities. For BMF, no XREF TIN will display. Other CDP notices may display the TC 971 AC 069: -LT 11 : ACS issued -L1058: Field Collection issued -CP 77 or 177: Alaska Permanent Fund Dividend Levy Program (AKPFD) issued -CP 92: State Income Tax Levy Program (SITLP) issued
<b>TC 972 AC 069 (may be manually input)</b>	CDP notice not mailed. Reverses TC 971 AC 069.
<b>TC 971 AC 169</b>	FPLP generated <i>Intent to seize up to 15% of your Social Security benefits</i> (CP 91/298). The XREF TIN field will display the matched SSN of either the primary or secondary/XREF SSN from the TC 971 AC 062.
<b>TC 972 AC 169</b>	CP 91/298 not mailed. Reverses TC 971 AC 169.
<b>TC 971 AC 662</b>	A FPLP levy is served to BFS whether or not a Federal payment source is found. The account will have a FPLP Federal payment source <u>only if</u> a TC 971 AC 062 or a TC 670 DPC 18 or 19 also posts. The "Miscellaneous" field will display the literal "SAL-OTH-RRB" (which is a levy for all Federal payment types except SSA) or "SSA ". For current levies issued prior to January 2009, the "Miscellaneous" field will also display the literal "PREEXISTING".

TRANSACTION CODE	DESCRIPTION
<b>TC 971 AC 677</b>	A FPLP Federal Contractor Levy (FEDCON) is served to BFS whether or not a Federal payment source is found. The account will have a FPLP Federal payment source <u>only if</u> a TC 971 AC 062 or a TC 670 DPC 18 or 19 also posts. The “Miscellaneous” field will display the literal “SAL-OTH” (which is a levy for all Federal payment types except SSA or RRB). This generates a new FEDCON CDP notice (CP 90C or 297C) and posts a TC 971 AC 069.
<b>TC 971 AC 762</b>	A FPLP Disqualified Employment Tax Levy (DETL) is served to BFS whether or not a Federal payment source is found. The account will have a FPLP Federal payment source <u>only if</u> a TC 971 AC 062 or a TC 670 DPC 18 or 19 also posts. This generates a new DETL CDP notice (CP 297A) and posts a TC 971 AC 069.
<b>TC 670 DPC 18 or 19</b>	FPLP designated payment code. DPC 18 is for the primary TIN; DPC 19 is the secondary or XREF SSN.
<b>TC 672 DPC 18 or 19</b>	FPLP payment reversed by BFS due to non-entitlement claim initiated by Federal payment agency source. Reverses TC 670 DPC 18 or DPC 19.

5.19.9.4.3.1  
(10-20-2016)

**Case and Module  
Selection Process (TC  
971 AC 060)**

- (1) All balance due modules that meet the selection criteria, as discussed in IRM 5.19.9.4.2, FPLP Selection Criteria, will be transmitted to BFS to be matched with Federal payments.

**Note:** Although a taxpayer may never receive a Federal payment, their tax module may still meet the selection criteria and will be transmitted to BFS to search for a possible future match.

**Note:** If the module is selected, it remains in its original MF status code and its collection status progression may continue, i.e. account going from Status 22 to Status 26.

- (2) When the module is selected, a TC 971 AC 060 will post. An unreversed TC 971 AC 060 generates the following account indicators:

- a. MF entity screens (IDRS CC IMFOL/BMFOL) will display the indicator **FMS CD:1**, and IDRS entity screens (CC ENMOD) will display **FMS-**

**CD>1**, if at least one module is selected with an unreversed TC 971 AC 060. If there are no modules selected, then the indicator will display 0 or no digit.

- b. ACS accounts with FPLP modules will display the following indicators on the Module Screen and/or in the Alerts section of the Entity screen:

ALERT	DEFINITION
FMS1	Currently not included in FPLP (on MOD Screen).
FMS3	Currently included in FPLP (on the MOD and ENT Screen). Generated by a TC 971 AC 060.
Other alpha/numeric code	Currently blocked from FPLP (on the MOD screen)

- c. Account Management Services (AMS) will display FPLP (selected) in the Alert section on the Account Summary page.
- d. Integrated Collection System (ICS) will display FPLP in red on the case summary and module summary screens when the case meets the criteria and is placed in the program. The red FPLP is generated from the entity indicator FMS-CD>1.
- e. Each MF and IDRS **tax module** (CC TXMOD, IMFOLT/BMFOLT) screen will display the following indicators:

FMS CD (VALUE)	DEFINITION
1	Not selected into the FPLP, but at one time was included. (Do not confuse this <b>module</b> value with the <b>entity</b> value of <i>FMS CD:1</i> described in the previous paragraph.)
3	Currently selected into the FPLP and unreversed TC 971 AC 060 present on module.

- f. Other values indicate the module is blocked from FPLP:

FMS CD (VALUE)	DEFINITION
4, 5, 7	MANUAL FPLP block (TC 971 AC 061) present on module
8, 9, B	SYSTEMIC FPLP block (TC 971 AC 061) (DLN has a series of 8s or 9s) present on module
C, D, F	Both MANUAL and SYSTEMIC FPLP block (2 or more unreversed TC 971 AC 061) present on module

- (3) The FPLP cases that are sent to BFS become part of the BFS National Interactive Delinquent Debtor Database (NIDDD) of U.S. Federal debtors, which includes non-tax debtors. This BFS federal debtor database is shared with the

GSA System for Award Management (SAM) database. *SAM* is the Federal government's centralized registrar database of taxpayer entities who register to bid for a federal contract or grant. The SAM flags federal registrants who have federal debt in the BFS NIDDD, including FPLP tax debt. The SAM record will indicate 'yes' or 'no' for a federal debt. No other debt information is provided. If a registrant inquires about their debt flag, then BFS or GSA will refer them to the IRS to resolve their accounts. For IRS tax debts, a taxpayer's debt flag will be removed when they are removed from the FPLP.

5.19.9.4.3.2  
(10-20-2016)  
**Matching (TC 971 AC 062)**

- (1) Once a tax module is selected for the FPLP, it is transmitted to BFS. If BFS identifies a Federal payment or source match, then a TC 971 AC 062 will post on the module.
- (2) The matched TIN will be displayed under the TC 971 AC 062 XREF field for IMF accounts and BMF accounts.
- (3) The DLN associated with TC 971 **AC 062** will include information about:
  - Federal payment agency source codes
  - Type of Federal payment matched
  - If the module identified a **match** and/or an impending **levy** payment. See Exhibit 5.19.9-4, TC 971 AC 062 Document Locator Number (DLN) Format of Federal Payment Type, for the descriptive format of the TC 971 AC 062 DLN. See Exhibit 5.19.9-5, Federal Payment Agency Identifier Code List, for the type of Federal payment and Federal payment agency source.

**Note:** The Federal payment agency source for Federal salaries paid by NFC and NBC will only display the codes of NFC and NBC, rather than the actual Federal employer (or "suboffice" code) of the Federal employee taxpayer. See Exhibit 5.19.9-2, FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS, for the list of the Federal agencies whose payroll is serviced by these salary paying agencies.
- (4) If the TC 971 AC 062 DLN indicates **match** - the TC will post on all FPLP modules. The "match" TC 971 AC 062 will generate the FPLP notice process discussed below.
- (5) If the TC 971 AC 062 DLN indicates **levy**- the TC will only post on the module intended for the levy payment. See IRM 5.19.9.4.3.5, Levy Payment Process (TC 670 DPC 18, DPC 19).

5.19.9.4.3.3  
(10-20-2016)  
**FPLP Notice Process (TC 971 AC 069 or AC 169)**

- (1) The FPLP notice process generates four notices by the IRS - a pre-levy Collection Due Process (CDP) notice, a FPLP final notice for Social Security beneficiaries, a FPLP (DETL) post-levy CDP notice, and a FPLP (FEDCON Levy) post-levy CDP notice. This subsection describes their systemic processes and IRM 5.19.9.4.4, FPLP Generated Notices and Appeal Rights, describes the notices in detail.
- (2) If a TC 971 AC 062 **DLN match** is posted, then Master File will systemically verify if a *Intent to seize your assets and notice of your right to a hearing* (CDP notice), had been issued by identifying an unreversed TC 971 AC 069 on the module. If there is none issued, then Master File will systemically generate a

FPLP CDP final notice, either the CP 90 (IMF) or CP 297 (BMF), prior to the levy and post a TC 971 AC 069 on the module. On the IMF, the appropriate SSN(s) will be displayed on the TC 971 AC 069 XREF field. See IRM 5.19.9.4.4, FPLP Generated Notices and Appeal Rights, for the description of the notice.

**Note:** For joint income tax liabilities on the IMF, even if the match is only on one of the spouses, both spouses will be issued the CP 90 notice. The TC 971 AC 069 will post for each spouse.

- (3) If the match identifies a Social Security benefit payment, and an unreversed TC 971 AC 069 had been posted for at least ten cycles (weeks), then prior to the levy, the Master File will systemically generate an additional final notice to Social Security beneficiaries, either CP 91 (IMF) or CP 298 (BMF), *Intent to seize up to 15% of your Social Security benefits* and post a TC 971 AC 169 on the module. The TC 971 AC 169 will display the TIN of the individual that matched with the Social Security payment. See IRM 5.19.9.4.4, FPLP Generated Notices and Appeal Rights, for the description of the notice.

**Note:** On joint income tax liability accounts, the matched spouse's SSN will receive their own CP 91 with a copy going to the joint spouse. This is because of the specific information listed on the notice. The 971 AC 169 XREF SSN will display the matched spouse.

**Note:** For SSA levies issued after July 2005, the IMF will systemically generate another TC 971 AC 169 and reissue a CP 91 when 26 cycles or more have passed since a prior TC 971 AC 169 occurring before the most recent TC 971 AC 060.

- (4) The FPLP may issue systemic CDP notices after a DETL or FEDCON levy, known as post-levy CDP notices. The CP 297A, *Notice of seizure and notice of your right to a hearing*, is issued after a FPLP DETL and the CP 90C (or 297C), *Notice of seizure and notice of your right to a hearing*, is issued after a FPLP FEDCON levy. See IRM 5.19.9.4.3.4, Levy Service Process (TC 971 AC 662, 677 or 762). After a FPLP post-levy CDP notice is issued, Master File will post a TC 971 AC 069 to the module.

5.19.9.4.3.4  
(10-20-2016)  
**Levy Service Process  
(TC 971 AC 662, 677 or  
762)**

- (1) The FPLP will transmit (or "serve") a levy to BFS in the following situations.

**Note:** Even if FPLP levy has been served to BFS, the account will have a FPLP federal payment source only if a TC 971 AC 062 and/or the FPLP payment transaction codes, are posted, as discussed in the next section. This is so that if a federal payment does match in the future, the levy will attach to the payment at the time of disbursement.

- (2) **FPLP Levy (Pre-levy CDP notice issued) — TC 971 AC 662**

For Federal payments *other than Social Security*, a levy will be transmitted to BFS at least ten (10) weeks from when Collection Due Process (CDP) CP 90 or CP 297, Final Notice, Notice of Intent to Levy and Your Right to a Hearing, or after any other CDP, such as the ACS LT 11 or field collection L1058 was issued (indicated by the unreversed TC 971 AC 069 posting cycle) and a CDP hearing was not requested. A FPLP levy **TC 971 AC 662** will post on the module with the literal "**SAL, OTH, RRB**" displayed in the Miscellaneous Field and TIN in the XREF TIN field.



For Social Security payments matched, a FPLP levy will be transmitted to BFS eight (8) weeks from when the CP 91 or 298, *Levy on Social Security Benefits*, was issued (indicated by the unreversed TC 971 AC 169 posting cycle). A FPLP levy **TC 971 AC 662** will post on the module with the literal **“SSA”** displayed in the Miscellaneous Field and TIN in the XREF TIN field.

(3) **FPLP Federal Contractor Levy (FEDCON) (Post-levy CDP issued) — TC 971 AC 677**

For Federal payments *other than Social Security or RRB benefit payments*, a FPLP FEDCON levy may also be transmitted to BFS on all BMF tax modules and IMF (excluding filing status 2, married filing joint modules) if the entity is identified as a Federal contractor with an unreversed TC 971 AC 647 posted on the entity. A **TC 971 AC 677** will post on the module with the literals **“SAL, OTH”** displayed in the Miscellaneous Field. This will generate a post-levy CDP notice CP 90C (or 297C) and post a TC 971 AC 069. The taxpayer is provided CDP appeal rights after the levy. See IRM 5.19.9.4.3.3, FPLP Notice Process (TC 971 AC 069 or AC 169).

(4) **FPLP Disqualified Employment Tax Levy (DETL) (Post-levy CDP issued) — TC 971 AC 762**

For Federal payments *other than Social Security or RRB benefit payments*, a FPLP DETL levy may also be transmitted to BFS on qualified BMF employment tax modules with MFT 01, 10, 11, 14 and 16. A FPLP DETL **TC 971 AC 762** will post on the module. FPLP will then generate a post-levy CDP notice CP 297A and post a TC 971 AC 069. The taxpayer is provided CDP appeal rights after the levy. See IRM 5.19.9.4.3.3, FPLP Notice Process (TC 971 AC 069 or AC 169).

- (5) Depending on a tax module's levy qualifications, a single tax module could have any of the levy actions codes at various times, particularly if the module goes in and out of the FPLP; or a taxpayer's multiple modules may each have different levy codes occurring at the same time.
- (6) The FPLP FEDCON (TC 971 AC 677) and DETL (TC 971 AC 762) levy processes occur after the issuance of a CP 504 on FEDCON and/or DETL modules. The issuance of the CP 504 meets the 30-day pre-levy requirement of IRC 6331(d). Also, if a tax module qualifies for both a FEDCON and DETL levy during the same cycle, then the DETL (TC 971 AC 762) will be selected first.
- (7) For joint income tax and sole proprietor tax liabilities, the FPLP systemic process affects the whole tax module with both TINs. The FPLP levy cannot be issued only on one TIN of these modules. All matched TINs in the tax modules or entity will be levied for their appropriate matched payments. (The same process will occur when releasing a FPLP levy on these particular modules. See IRM 5.19.9.4.7, FPLP Levy Release: General).
- (8) For taxpayers who have multiple tax periods in either the IMF and/or BMF, the levy should only subject their Federal payment against one tax module at a time. That taxpayer's payment will not be levied more than the appropriate FPLP levy percentage to pay more than one tax module at a time, regardless if the taxpayer's TIN is the primary, secondary and/or XREF TIN on any tax module.

**Example:** Taxpayer Thomas Trout has delinquent IMF income tax liabilities under his SSN. He also owes delinquent BMF employment tax liabilities as a

sole proprietor, under his EIN and XREF SSN. Both his IMF and BMF tax modules are in the FPLP, with the BMF modules in the FPLP first. Both IMF and BMF modules match with a OPM retirement payment under his SSN. After the appropriate notices, the FPLP transmits levies on the IMF and BMF tax modules. The levies will attach 15% of the retirement payment. Since the BMF module was in the FPLP first, the levy payment will apply first to the BMF module and the 15% levy payment will post on that account. The IMF module will still have the open FPLP levy, but will not be double-paid or credited from that levy payment. Levy payments will begin to post on the IMF modules after the BMF modules are fully paid.

- (9) If the FPLP levy is released, a TC 972 AC 060 will display to indicate the account is removed from the FPLP. A TC 972 AC 662/762/677 will not display.

5.19.9.4.3.5  
(06-23-2022)  
**Levy Payment Process**  
**(TC 670 DPC 18, DPC**  
**19)**

- (1) BFS has to process the various types of Federal payment files within processing cycles in order to meet the various payment or disbursement dates. The levy is processed during these cycles, and must meet its cutoff date for it to attach the payment by the payment date. The levy payment is then transmitted to the IRS and posted on the account on the taxpayer's payment date.

FEDERAL PAYMENT	PAYMENT DATE	PROCESSING CUTOFF DATE
OPM (Federal retirement income)	1st of each month	2 weeks before payment date
Military retirement payments	1st business day of each month	2 weeks before payment date
SSA (OASDI) benefits	3rd of each month; 2nd, 3rd & 4th Wednesday of each month	6 business days before the payment date
RRB benefits (retirement annuity except Tier 2)	1st business day of each month	5 business days before the payment date
Federal employee salaries	Biweekly	2 weeks before payment date
Defense and civilian agency contractor/ vendor/supplier payments; Federal employee travel payments; "Miscellaneous" payments; CMS Medicare provider payments;	Daily	Cutoff dates vary; payments may be processed up to 30 days prior to payment date depending on invoice terms

(2) BFS lets IRS know that the levy is being processed against a Federal payment by a TC 971 AC 062, with its DLN indicating a levy payment processed (or "1" in the 13th position) for that module. See Exhibit 5.19.9-4, *TC 971 AC 062 (DLN) and Miscellaneous Field Format* for additional specific payment agency information .

(3) The payment will post on the payment date with a TC 670 DPC 18 (payment from the primary TIN) and/or DPC 19 (payment from the secondary or XREF TIN) when BFS transmits the payment to the IRS through the Electronic Federal Tax Payment System (EFTPS).

**Note:** The TC 670 DPC 18 and DPC 19 are systemic transaction codes and cannot be manually input.

(4) Most of the levy payments will be 15% of the Federal payment (or balance due, whichever is less). The exception will be on federal contractor, vendor, and Medicare provider payments which will be 100% of the payment. See IRM 5.19.9.4.1, What is FPLP?.

- (5) BFS will then send a notice to the taxpayer indicating the Federal payment has been reduced because of the IRS FPLP levy. See IRM 5.19.9.4.4, FPLP Generated Notices and Appeal Rights, and Exhibit 5.19.9-6, FPLP Levy Notice - Department of the Treasury, Bureau of the Fiscal Service (BFS) Notice.
- (6) Inter-agency processing and timing constraints may delay some actions in this levy payment process:
  - a. The TC 971 AC 062 may post before or after the TC 670. This is due to timing issues, because the TC 971 AC 062 is posted on a weekly basis and the TC 670s are posted on a daily basis.
  - b. Although the TC 971 AC 062 DLN that indicates a levy payment was processed for the module, the Federal payment may still not be received from BFS due to programming interface constraints between the time the levy was transmitted by the BFS to the payment agency to hold the payment and when the payment had been processed for disbursement. This may be the case on Defense contractor/vendor payments.
- (7) BFS may systemically reverse a TC 670 DPC 18 or DPC 19 payment with **TC 672** DPC 18 or DPC 19 when the Federal payment agency determines the taxpayer was not entitled to the payment.

5.19.9.4.4  
(10-20-2016)  
**FPLP Generated  
Notice(s) and Appeal  
Rights**

- (1) As discussed in the FPLP Notice Process section, there are four types of FPLP notices issued by the IRS. Each notice is described in this subsection.
- (2) **CP 90 (IMF) or CP 297 (BMF)**, Intent to seize your assets and notice of your right to a hearing.
  - a. The CP 90/297 will be generated by the MF and mailed certified with a return receipt through the National Print Site (NPS) or its successor system. TC 971 AC 069 will systemically post on each module where the CP 90/297 was generated. A cross reference (XREF) TC 971 AC 069 will also post on joint income tax liabilities if both notices are systemically generated during the same cycle.
  - b. The USPS return receipt listing will be delivered back to the IRS electronically. Upon receipt, the appropriate notice response TC 971 AC 066, 067, or 068 will be electronically input on the account.
  - c. The CP 90/297 will display the balance due amounts and the appropriate ACS contact phone number for taxpayers to resolve the case or exercise their appeal rights.
  - d. The notice will inform taxpayers of their right to appeal. Taxpayers may exercise their appeal rights, appropriately, through the Collection Appeals Program (CAP), Collection Due Process (CDP), or Equivalent Hearing (Appeals request made within 1 year of the day after the date on the CDP notice).

**Note:** If a *Intent to seize your assets and notice of your right to a hearing (CP 90/297, Letter 1058, ACS LT 11)* was issued prior to the last 180 days, a new warning of enforcement action does not have to be issued because this process is a computer matching levy program.

- (3) **CP 91 (IMF) or CP 298 (BMF)**, Intent to seize up to 15% of your Social Security benefits.

- a. CP 91/298 displays the balance due amounts and provides an additional 30 days after the CDP notice time frame to resolve the tax liability.
  - b. CP 91/298 specifically identifies the Social Security benefit payment that may be levied for 15% by indicating the taxpayer's Claimant's Account Number (CAN) and the Beneficiary's Own Account Number (BOAN). The BOAN is always the taxpayer's SSN. These numbers are systemically provided by BFS from SSA during the FPLP matching process to identify the taxpayer's Social Security benefit information.
  - c. CP 91/298 is generated by the Master File; mailed regular mail to the taxpayer's last known address; and a TC 971 AC 169 will systemically post on each affected module. These notices will also have the appropriate 1-800 ACS contact phone number listed.
  - d. Starting July 2005, the CP 91 will be considered aged and will be reissued if it is more than 26 cycles old prior to a levy transmitted after July 2005. There is no CP 298 aging criterion for the BMF modules.
  - e. The notice will inform taxpayers of their right to appeal. Taxpayers may exercise their appeal rights through the Collection Appeals Program (CAP) or an Equivalent Hearing Request if no prior CDP or Equivalent hearing on the FPLP periods.
  - f. CP 91/298 is systemically generated for the FPLP only. It should not be issued manually and is not required prior to issuing duly authorized paper levies pursuant to IRC 6331(a), Levy and distraint, Authority of Secretary, on Social Security benefit payments.
- (4) **CP 297A**, Notice of seizure and notice of your right to a hearing.
- a. The FPLP DETL process sends the CDP notice after the levy.
  - b. This notice informs the taxpayer that a levy has already been issued, and they may still exercise their appeal right as discussed for the pre-levy CDP notice CP 90 (297).
  - c. These notices are mailed certified, and displays the ACS contact information.
- (5) **CP 90C (IMF) or CP 297C (BMF)**, Notice of seizure and notice of your right to a hearing.
- a. The FPLP FEDCON levy process sends the CDP notice after the levy.
  - b. This notices informs the taxpayer that a levy has already been issued, and they may still exercise their appeal right as discussed for the pre-levy CDP notice CP 90 (297).
  - c. These notices are mailed certified, and displays the ACS contact information.
- (6) IRS personnel are to process any appeals requests according to procedures in IRM 5.1.9, Collection Appeal Rights or IRM 5.19.8, Collection Appeal Rights.
- (7) During any time of the FPLP notice and levy process, refer taxpayers to TAS (see IRM 13, Taxpayer Advocate Service) when the contact meets TAS criteria (see IRM 13.1.7, TAS Case Criteria) and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to *begin* resolving the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred to TAS *and* the case meets TAS criteria. Refer to IRM 13.1.7.6, Same Day Resolution by Operations. When you refer cases to TAS, use Form

911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and forward to TAS.

**Note:** If TAS has an open case and requests a collection hold on the account, TAS may also request to block or release the FPLP until a resolution is reached. See IRM 5.19.9.4.7, FPLP Levy Release: General. While the IRS is not prohibited from taking levy enforcement actions while TAS is working with the taxpayer to resolve issues, generally levies will not be issued on the modules listed on Form 911 that meet TAS criteria. TAS will notify Collections when a Form 911 has been received and when it has been resolved. If Collections believes levy action is necessary, TAS should be contacted and advised of Collection's planned action.

- (8) It may be necessary to block or release the case from the FPLP (See IRM 5.19.9.4.7, FPLP Levy Release: General) if a resolution is pending through the Appeals or TAS process and no other FPLP exclusionary criteria exist. See Exhibit 5.19.9-3, FPLP Exclusion Criteria.
- (9) There is a fifth FPLP notice generated for the program. It is generated by BFS after a payment is levied. See IRM 5.19.9.4.3.5, Levy Payment Process (TC 670 DPC 18 or 19).

5.19.9.4.4.1  
(10-20-2016)

#### **BFS Notice to Taxpayers**

- (1) Once BFS processes the IRS database against its payment disbursement files, then BFS will transmit the proceeds to IRS and send the remaining disbursement to the taxpayer along with a notice indicating the federal payment has been levied. Exhibit 5.19.9-6, Department of the Treasury, Bureau of the Fiscal Service Notice, displays the following information on the notice:

- At the bottom of the notice: the type of Federal debt and the agency due the Federal debt; the type, date and amount of the Federal payment disbursement and the paying Federal agency; and then the amount levied.
- In the middle of the notice: an 18 digit **Account Number**, which consists of the *TIN type* (0 for SSN; 2 for EIN), *TIN (the primary TIN of the tax period)*, *MFT*, and the *tax period* where the levied payment posted. The BFS notice also displays a **TIN Number**. Due to BFS programming, the **TIN Number** is displayed only in SSN format (NNN-NN-NNNN), but the **TIN Number** can either be an SSN or EIN. (Verify the TIN by researching the TIN found under **Account Number**.)

**Note:** The **TIN Number** is the matched TIN that is being levied for the payment. On joint income tax or sole proprietor liabilities, **this may be either the primary or secondary (XREF) SSN.**

- (2) The BFS notice informs taxpayers to contact the following ACS addresses and phone numbers to resolve their account. If a taxpayer calls the ACS phone number and the taxpayer is assigned to a local field collection office, the taxpayer will be referred to that appropriate office.

SBSE, TEGE, LB&I	W&I
Post Office Box 8208 Bensalem PA 19020-8208 1-800-829-3903 or 267-941-1004 (International)	Post Office Box 219236 Stop 5050 P-4 Kansas City MO 64121-9236 1-800-829-7650

Correspondence received at these addresses should be handled according to IRM 5.19.9.3.6 or forwarded to the appropriate office for resolution.

- (3) BFS mails the notice to the taxpayer either to the address provided by the IRS (if the Federal payment disbursed electronically) or to the address provided by the Federal payment agency source (if the Federal payment is disbursed through a paper check).

5.19.9.4.5  
(10-20-2016)  
**ACS Inventory  
Processing and FPLP**

- (1) ACS may encounter FPLP accounts through incoming calls or inventory processing.



If	And	Then
Contact is made with the taxpayer,	Intentionally left blank	1. See IRM 5.19.9.4.6, FPLP Taxpayer Contacts. 2. Input TC 971 AC 061 to block the module from the FPLP levy if required (e.g., allowing time to file and/or pay).
You want to enforce collection because other levy sources are present on ACS or found through locator services and/or research,	There has not been an FPLP levy issued,	1. Input TC 971 AC 061 to block the module from the FPLP levy process if you plan to issue a levy on a federal levy source. See IRM 5.19.9.4.5.1, FPLP Levy vs ACS Paper Levy. 2. <b>You can issue levies on other non-federal levy sources and don't have to input a block.</b>
You want to enforce collection because other levy sources are present on ACS or found through locator services and/or research,	An FPLP levy has been issued,	See IRM 5.19.9.4.5.1, FPLP Levy vs ACS Paper Levy..
The FPLP module or the entire account is resolved (closed off of ACS),	Intentionally left blank	No action is needed to stop the FPLP. If the module no longer meets the selection criteria. See IRM 5.19.9.4.2.2, Exclusions. A TC 972 AC 060 will post to the module and inactivate the FPLP process.

**Note:** Since a manually input block (TC 971 AC 061) will expire after 52 cycles, timely action should be taken to resolve the account or exhaust the ACS levy sources. If more time is required, the TC 971 AC 061 must be reinput.

5.19.9.4.5.1  
(10-20-2016)  
**FPLP Levy vs ACS  
Paper Levy**

- (1) If an FPLP levy is already in place, you can issue a paper levy on other levy sources, such as a bank (see IRM 5.19.4.3.12, Issuing Levies), but not the same FPLP levy source.
- (2) If you want to issue a paper levy on a federal agency source that could potentially be levied through the FPLP, then enter TC 971 AC 061 on IDRS to block the tax module(s) from FPLP. The paper levy on the Federal agency source generally would attach more than the FPLP and may be the preferred method

of collection (see IRM 5.19.4.3.10, Levy Types). Check the MOD Screen, CC TXMOD, or IMFOL/BMFOL to determine which tax module(s) require the block.

**Note: Issuing a paper levy on Social Security income is a last resort, and not a first levy.** Generally, the FPLP may have already started levying the Social Security income. Because levies through the FPLP is less labor intensive in processing than issuing a paper levy, the FPLP, generally, should suffice in levying this income. If a paper levy on Social Security is the preferred method of collection on a case in order to attach more than the 15% through the FPLP, then follow (4) below. SSA should honor the paper levy instead of the FPLP levy if faced with a double levy situation, by the interagency agreement. Also follow IRM 5.19.4.3.12, Issuing Levies, and acquire delegated managerial approval.

- (3) There may be joint income tax liability collection situations, where both the primary and secondary spouse may be subject to the FPLP for their individual Federal payment (i.e. Federal wages). Case decisions may be made to impose a levy on only one of spouse's Federal payment and not the other spouse. In these situations, a paper levy procedural process will need to be taken, and whatever case disposition is determined; i.e. continuing with levy enforcement or closing and resolving the account for only one spouse (see IRM 5.19.1.6.7, Mirroring Accounts). The account should not be subject to the FPLP. See IRM 5.19.9.4.7, FPLP Levy Release- General.
- (4) Whenever an FPLP levy is issued, it takes precedence over the paper levy (except those to SSA), until the FPLP levy is stopped. The federal agencies have been instructed to return the paper levy to the originator and honor the FPLP levy. If you want the paper levy to take priority, take the following actions:
  1. Input TC 971 AC 061 to stop the FPLP levy.
  2. Suspend the account on ACS for 30 days to allow sufficient time for the FPLP levy to be released. The TC 972 AC 060 indicates the account is no longer in the FPLP. Send the case TOR5,30,PN97161 for non-FERDI accounts or TOF5,30,PN97161 for FERDI accounts. Document in comments that the FPLP levy has been released and the paper levy is to be issued at the end of the 30 day suspension period.

**Note:** If the levy issuance requires managerial approval per IRM 5.19.4.3.12(7) then reassign the case TOCO,30,PN97161 for non-FERDI accounts or TOF0,30,PN97161 for FERDI accounts.

3. For accounts not on ACS, input a history item PN97161 on CC ENMOD.
  4. After the 30 days, issue the "paper" levy (LVnn) on the FPLP levy source (see IRM 5.19.4.3.12, Issuing Levies).
  5. Once levy payments are received according to IRM 5.19.4.3.12, Issuing Levies, you can establish the CTLV.
- (5) **Do not** input a continuous wage levy (CTLV) when an FPLP levy is in place because when the account goes to Status 60, the account no longer meets the selection criteria and the FPLP levy will be stopped. To stop the FPLP levy and convert it to a CTLV, take the following actions:
  1. Determine the source of the FPLP levy and add it to the ACS Levy Screen (if not present).

**Note:** Do not add SSA as a levy source, because ACSWeb prevents adding SSA-1099 income as a levy source. Do not add SSA as a levy source, unless you have confirmed, via CC IRPTR (W-2) that the taxpayer is an employee.

2. If you want the paper levy to take priority, follow steps 1 through 4 in (4) above.
- (6) **Do not** issue the paper Form 668-D, Release of Levy (full or partial), to the federal agencies to stop a FPLP levy. See IRM 5.19.9.4.7, FPLP Levy Release: General.
- (7) Whenever a double levy inadvertently takes place (FPLP levy and paper levy) on the same levy source/payment (other than SSA, See IRM 5.19.9.4.5.1 (2) Note), the levy proceeds from the paper levy must be refunded.
- (8) Most FERDI accounts are unblocked; therefore, an FPLP levy may already be in place. Follow IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI), in resolving FERDI accounts.
- (9) Field Assistance employees working Status 22 cases will follow the same procedures above. If working cases through ICS or AMS, then take appropriate case actions and update comments on the appropriate system.

#### 5.19.9.4.6 (10-20-2016)

#### FPLP Taxpayer Contacts

- (1) An ACS telephone number will be on all FPLP notices (CP 90, CP 90C, CP 297, CP 297A, CP 297C, CP 91, CP 298, and the BFS Notice) regardless of the status of the module(s).
- (2) These FPLP taxpayer contacts are received by telephone, in writing, or walk-in. Unless stated otherwise, procedures are the same for all contacts.
- (3) Taxpayers may contact CSCO, AM, and TAC to resolve FPLP issues. These contacts do not always have to be referred to ACS. See IRM 5.19.9.2.1, What are ALPs?.
- (4) If there is an open control base, contact the employee for case processing instructions.
- (5) ACS will work any FPLP incoming calls regardless of the Collection Status; except for accounts in Status 26. Revenue officers will work their own FPLP cases. Advise the taxpayer to contact the revenue officer or SB/SE Compliance Area Office. Provide the telephone number from the Zip Code listing on SERP, under the Who/Where tab, if the taxpayer requests it.
- (6) Taxpayers may call referring to the Federal Contractor ccr.gov debt flag. Handle the call by following normal FPLP case processing procedures. To remove the "flag" the module must be removed from FPLP.
- (7) During any time of the FPLP notice and levy process, refer taxpayers to TAS (see IRM 13, Taxpayer Advocate Service) when the contact meets TAS criteria (see IRM 13.1.7, TAS Case Criteria) and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to *begin* resolving the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred to TAS *and* the case meets TAS criteria. Refer to IRM 13.1.7.6,

Same Day Resolution by Operations. When you refer cases to TAS, use Form 911, Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and forward to TAS.

- (8) If there is a Criminal Investigation (CI) TC 910, 916, or 918 posted to the account, **do not** advise the taxpayer. Continue to follow the appropriate FPLP procedures outlined in IRM 5.19.9.4 to resolve the collection issues only. If the taxpayer has received a letter from the IRS regarding the CI issue, the taxpayer should call the number on that letter.

5.19.9.4.6.1  
(10-20-2016)

**Taxpayer Contact - Prior to Levy**

- (1) If the taxpayer contacts the IRS after receiving the notice, but **prior to** levy issuance, take the following actions:

If	Then
Taxpayer appeals notice of intent to levy,	Follow procedures in IRM 5.19.8 <b>Collection Appeal Rights</b> . 1. A TC 971 AC 630 will be input for timely filed levy or levy/lien combination CDP appeal requests, and remove the account from FPLP. See IRM 5.19.9.4.2.2, Exclusions. Also see IRM 5.19.8.4.1, Notice of Collection Due Process (CDP) Appeal Rights, and IRM 5.19.8.4.7, Processing CDP and Equivalent Hearing Requests. 2. A TC 520 will be input for timely filed CDPs that are sent to Appeals and systemically remove the account from FPLP, if not already removed by a TC 971 AC 630. See IRM 5.19.9.4.2.2, Exclusions. Also see IRM 5.19.8.4.10, Suspension of the Collection Statute Expiration Date (CSED).
Actions are taken to resolve the module (e.g.: IA, CNC, TFRO, etc.),	No action is required to block the module from FPLP. The resolution will cause the module to either meet or not meet the selection criteria. See IRM 5.19.9.4.2.2, Exclusions.

5.19.9.4.6.2  
(10-20-2016)

**Taxpayer Contact - Existing Levy and Request for Release**

- (1) If a FPLP levy has been issued, do not release the FPLP levy unless it meets the FPLP levy release criteria. See IRM 5.19.9.4.7, FPLP Levy Release: General.
- (2) Resolve the contact according to normal procedures. When the FPLP modules are resolved, they will be removed from FPLP if they no longer meet the selection criteria. See IRM 5.19.9.4.2.2, Exclusions.
- (3) Advise the taxpayer that the FPLP release is made electronically between IRS and BFS, and it may take up to two weeks to stop the FPLP levy, and generally one FPLP levy payment may be taken prior to the release for monthly issued disbursements. For salary payments, up to two payments may be taken prior to release. See IRM 5.19.9.4.7, FPLP Levy Release: General.

5.19.9.4.7  
(10-20-2016)  
**FPLP Levy Release:**  
**General**

- (1) When BFS records indicate that the taxpayer is owed funds, they will begin taking 15% or 100% of any disbursement(s) due the taxpayer at least ten (10) cycles after the required CDP notice (TC 971 AC 069) or eight (8) cycles after the notice for SSA disbursements (TC 971 AC 169). Taxpayers generally call the IRS once they learn that an FPLP levy is being processed by BFS. Though the primary purpose for issuing the FPLP levy is to collect the delinquent tax liability, a levy release may be necessary.

**Reminder:** Research for a TC 971 AC 662 (762 for DETL), with an unreversed TC 971 AC 060 to determine if a FPLP levy has been issued. See IRM 5.19.9.4.3.5, Levy Payment Process (TC 670 DPC 18, DPC 19).

- (2) The FPLP levy must be released whenever any of the following conditions apply:
- A levy was issued prior to the expiration of the taxpayer's 30 day notice period and none of the exceptions found at IRC 6330(f) apply, i.e., DETL levy, FEDCON levy, or collection is in jeopardy.
  - Liability is no longer owed (or a pending adjustment will fully satisfy liability).
  - FPLP levy is creating an economic hardship (meaning the taxpayer is unable to meet basic reasonable living expenses) and if the taxpayer is an individual.
  - The CP 90/297 (or equivalent) was sent, but not to the most recent taxpayer confirmed address that was available to us when we requested the letter.
  - Release facilitates the collection of the liability. The IRS, not the taxpayer, makes the determination that a levy release facilitates collection.
  - Statutory collection period has expired.
  - The taxpayer enters into an approved installment agreement.
  - The taxpayer indicates that bankruptcy has been filed.
  - Wrongful levy (i.e. LLC entity inquiries) or erroneous levy conditions apply.
  - The taxpayer makes an Offer in Compromise (Status 71 with a posted TC 480).
- (3) There may be instances where a FPLP levy may be released for reasons not outlined in (2) above. In an interagency agreement between Treasury and DoD agencies, 100% FPLP levies on Defense contractors may be considered for release if their inability to perform their contract will jeopardize national security or impose significant additional costs to the Federal government. When the taxpayer raises these issues, inform the taxpayer to immediately contact their DoD contracting officer (CO). The CO has established channels of communications within the DoD and DFAS about these issues.
- DoD will formally submit a written request to IRS FPLP headquarters when they determine that a levy release and/or return of levy proceeds should be considered.
  - IRS FPLP headquarters will then contact the appropriate FPLP Coordinator to initiate expedited handling of the case and direct contact from IRS to that particular taxpayer.
  - In the interim of the taxpayer attempting to resolve the levy through these channels and not resolving the outstanding liability, continue with collection action. DO NOT release or block the levy solely due to the taxpayer's claim for national security or contract jeopardy reasons.

- (4) A FPLP levy release determination on a Status 22 (ACS) account should be coordinated with an employee who has access to the ACS data base since ACS documentation might impact release decision.
- (5) **The FPLP levy is released electronically when closing actions are taken and transaction codes are posted on the Master File that would remove the affected modules from the selection criteria.** See IRM 5.19.9.4.2.2, Exclusions.

**Example:** When a module goes from Status 22 to Status 60, it no longer meets the selection criteria. If an immediate release of the FPLP levy is needed, additional actions are required. See IRM 5.19.9.4.7.1, Immediate Release Through the FPLP Coordinator.

- (6) A FPLP exclusion TC **or** TC 971 AC 061 must be posted before the next payment is processed by BFS. BFS has different cutoff dates before they process the federal payments to the taxpayer and IRS. Therefore the TC must be posted for the following types of payments by:

FEDERAL PAYMENT	PAYMENT DATE	PROCESSING CUTOFF DATE
OPM	1st of each month	2 weeks before payment date
SSA	3rd of each month; 2nd, 3rd & 4th Wednesday of each month	6 business days before the payment date
RRB benefits (retirement annuity except Tier 2)	1st business day of each month	5 business days before the payment date
Federal Salaries	Biweekly	14 days before payment date
Defense and civilian agency contractor/ vendor/supplier payments; Federal employee travel payments; "Miscellaneous" payments; CMS Medicare provider payments	Daily	Cutoff dates vary; payments may be processed up to 30 days prior to payment date

**Example:** Taxpayer Sandra Salmon has a delinquent Form 1040 (MFT 30) for 201312 in Status 22. She receives an OPM retirement payment the 1st of each month. Her November 1 OPM payment is levied through FPLP. She calls the IRS on November 2 to request an installment agreement and gets approved for it. The installment agreement is input on November 2 and the module is in Status 60 which will release the FPLP levy.



**When will the automated levy release take effect?**

The Status 60 (or TC 971 AC 063) posts on the Master File. Based on the Master File posting cycle calendar, this will generate and post a TC 972 AC 060 on November 12, indicating the FPLP is released. The TC 972 AC 060 will post prior to the payment processing cutoff date, which is 2 weeks prior to her next OPM payment on December 1. In this example, the cutoff off date is November 16. Taxpayer Salmon's December 1 OPM payment should not be levied since the FPLP exclusion TC (Status 60 or TC 971 AC 063) and FPLP reversal TC (TC 972 AC 060) are posted before the processing cutoff time frame stated above.

**Note:** If the cutoff date is missed, then the levy releases will be effective for the payments thereafter. Refer to IRM 21.4.4.3 , Why Would a Manual Refund be Needed?, and IRM 5.11.2.4, Returning Levied Property to the Taxpayer, to determine if the levied payment **may** be returned and refunded due to timing issues.

**Example:** Taxpayer Cathy Cashew has a delinquent Form 1040 (MFT 30) for 201412 in Status 24. Taxpayer Cashew receives a SSA benefit payment on the 3rd of each month. Her December 3rd SSA payment is levied through FPLP. She calls the IRS on January 1 to request and is approved for a hardship determination. The IRS employee inputs a TC 530 CC 32 on January 1, which will generate and post a TC 972 AC 060.

**When will the automated levy release take effect?**

The TC 530 CC 32 and the TC 972 AC 060 will not be posted until the Master File 'dead cycle' period is completed (which is after cycle 04, and in this example is January 23.) The TC 972 AC 060 will not be posted in time to 'save' the January 3rd SSA payment from being levied. In order for the FPLP levy to not take the taxpayer's January 3 SSA payment, the TC 972 AC 060 should have been posted at least 6 business days before January 3, which is the processing cutoff time frame discussed in the table above. In this example, the cutoff date for the January 3 payment is December 24. The TC 972 AC 060 will post on the module on January 23 which is in time to prevent her February 3 SSA payment from being levied. The cutoff date for the February 3 payment is January 26.

- a. If you are unsure of the payment date, ask the taxpayer.
  - b. It may take up to 3 weeks for the levy to be released. The exclusion TC typically takes 2 weeks to post and the following cycle a TC 972 AC 060 will be generated by MF.
  - c. Explain to the taxpayer and document (for Status 22 accounts) that additional payments may be levied. For OPM and SSA, it could be one additional payment and for salary it could be two additional payments.
  - d. If you need to immediately release the levy, additional actions may be required. See IRM 5.19.9.4.7.1, Immediate Release Through the FPLP Coordinator.
- (7) Manual blocks (TC 971 AC 061) can be input at any time to stop the FPLP process. If a FPLP exclusion TC is not yet warranted on a taxpayer's case, then input the automated levy block, TC 971 AC 061, on each appropriate module that should not be levied. Posting the TC 971 AC 061, will either



generate a TC 972 AC 060 which reverses the existing TC 971 AC 060, or blocks the module from the FPLP and does not allow a TC 971 AC 060. Do not input both a FPLP exclusion TC and TC 971 AC 061 during the same cycle.

- (8) All manual blocks expire after 52 cycles for (IMF) or (BMF) regardless of the actions on the case. If you want the block to remain beyond the allowed cycles, you will have to re-input the TC 971 AC 061 (and have it post to the MF) before the end of the expiration cycle.
- (9) Field Assistance employees working Status 22 cases will follow the same procedures above. If working cases through ICS or AMS, then take appropriate case actions and update comments on the appropriate system.
- (10) In some situations, the taxpayer may insist on going to an IRS office to obtain a PAPER release of the FPLP levy. Advise the taxpayer that visiting an IRS office is unnecessary. **Explain that the release is handled electronically by the IRS.**

**Caution:** Since the FPLP levy release is only handled electronically, **do not**, under any circumstances, mail Form 668–D to BFS or any other federal agency such as OPM or SSA.

**Note:** See IRM 5.19.4.4.10, Levy Release: General Information, regarding re-delegation of levy release authority.

- (11) In the event of a joint tax return, where both spouses have FPLP levies on their sources of income and it is determined that one spouse should not be levied; a release of levy needs to be granted. In these situations take the following actions:
  - a. Input a TC 971 061 on each module to block the FPLP.
  - b. Explain to the taxpayer that another payment may be taken if the cut-off date for their payment type is missed. See paragraph 6 above.
  - c. If immediate release is needed follow the procedures in IRM 5.19.9.3.7.1 *Immediate Release Through the FPLP Coordinator* below.
  - d. Follow the procedures in IRM 5.19.9.4.5.1(3), FPLP Levy vs ACS Paper Levy, for preparing a manual levy for the spouse who is still subject to levy.

5.19.9.4.7.1  
(10-20-2016)  
**Immediate Release  
Through the FPLP  
Coordinator**

- (1) *In addition* to inputting the appropriate FPLP exclusion TC or TC 971 AC 061 releasing the FPLP levy as discussed above, certain situations will arise when an immediate release is needed where the disbursement of the Federal payment is imminent. These certain situations include TAS request cases, bankruptcy, wrongful or erroneous levy claims, or the taxpayer is appealing through the various appeal rights.

**Example:** Taxpayer I. Skipjack has a delinquent Form 1040 (MFT 30) for 201412 in Status 22. Taxpayer Skipjack receives a SSA benefit payment on the 3rd of each month. His March 3 SSA payment is levied through FPLP. He calls the IRS on March 16 to request and is granted an unable to pay hardship determination. The IRS employee inputs a TC 530 CC 25 on March 16, which will generate the TC 972 AC 060 and release the FPLP levy.

**Will the 'rescind' release the next payment from the levy?**

The TC 530 CC 25 posts on the Master File, which will generate and post the TC 972 AC 060 on March 30 based on the Master File posting cycle chart. Based on the processing cutoff date chart, the TC 972 AC 060 will not post in time to release the levy prior to the taxpayer's next SSA payment on April 3. The TC 972 AC 060 should have posted at least 6 business days prior to the April 3 payment date or which is, in this example, March 26. If the taxpayer wants to 'save' his April 3 SSA payment from being levied, then the IRS employee should request the FPLP coordinator 'rescind' the levy on March 16. Since March 16 'rescind' input through the BFS system is before the March 26 processing cutoff date (or more than 6 business days before the April 3 SSA payment date), then the April 3 SSA payment will not be levied. The TC 972 AC 060 will be posted in time so that the May 3 SSA payment is not levied.

- (2) You should work through your designated FPLP coordinator. A list of the *FPLP Coordinators* is found in the SERP, "Who/Where" tab listing.
- (3) The FPLP Coordinator has *real-time* access to the BFS database in order to release or "rescind" an active levy under these situations.
  - a. The levy "rescind" from the BFS database is effective at the time of the input until the next time the BFS database is updated with taxpayer information from the Master File (MF), which is usually every week. The FPLP Coordinator's "rescind" input in the BFS database will not upload to IDRS or MF. The input must also be done before the cutoff date. See IRM 5.19.9.4.7, FPLP Levy Release: General.
  - b. Since the BFS database is updated weekly with the current taxpayer information from the MF, any actions on the BFS database, including "rescinds" by the FPLP Coordinator, will only last until the database is updated again which is usually the following week. It may take up to 3 cycles before the BFS database receives the FPLP reversal TC 972 AC 060, and it may be necessary to request the rescind as often as necessary until the TC 972 AC 060 posts. It will be the responsibility of the employee requesting the "rescind" to monitor the TC.
- (4) To release a FPLP levy through the FPLP coordinator's *rescind*, complete a Form 668-D, Release of Levy and send it to the FPLP Coordinator. Prepare Form 668-D as follows:
  - a. Complete the "To" box as: Federal Payment Levy Program.
  - b. Complete the "Taxpayer(s)" and "Identifying Number(s)" boxes with the appropriate information.
  - c. Check the boxes on the Form 668-D that relate to release of a wage, salary and other income levy, even though a paper levy is not issued through FPLP.
  - d. Date and sign the Form 668-D.
  - e. Mail the taxpayer a copy of the Form 668-D **only if requested**.
  - f. Send Form 668-D to your FPLP Coordinator for immediate releases of the FPLP levy. See IRM 5.19.9.4.7.2, FPLP Campus Coordinator Duties.

**Caution:** Do not, under any circumstances, mail Form 668-D, Release of Levy, to BFS, or any other federal agency, such as OPM or SSA.

- (5) Document on AMS or ICS the reason for the release. ACS will input History Code OADT,21,FPLRELS on accounts in Status 22.

**Note:** Even for immediate releases of levy, it may take two weeks for a FPLP levy payment to be stopped due to timing issues.

5.19.9.4.7.2  
(10-20-2016)

**FPLP Campus  
Coordinator Duties**

- (1) FPLP Campus Coordinators are located in each ACS Support Site and the Jacksonville ACS Call Site. FPLP Field Coordinators are located in each SB/SE Compliance Area. To determine the correct FPLP Coordinator for your account you will need the module status, the Business Operating Division (BOD) of the account, and the state that the taxpayer resides in. This information will need to be used on the *FPLP Coordinators* page located in the Who/Where tab on SERP. This information is for internal use only. **Do not** refer taxpayers to the coordinator.
- (2) The coordinator immediately releases a FPLP levy directly from the BFS database. The FPLP coordinator has on-line and real-time access to the BFS database system in order to temporarily release or “rescind” a levy during certain situations.
- (3) FPLP coordinators will have and should maintain their computer access to the BFS website, known as the *Treasury Offset Program* (TOP) taxpayer database, in order to input (aka “rescind”) an emergency or stop-gap FPLP levy release requests. These types of levy release input requests will come from field Collection employees, TAC and TAS frontline operations employees. On the IRS intranet Servicewide Electronic Research Program (SERP) page, under “Who/Where”, there is a current listing of the FPLP coordinators.
- (4) The FPLP coordinators are not required to input the TC 971 AC 061 block/release or any other TC excluding the account from the FPLP. It is the responsibility of the operational/functional (i.e. ACS, Collection Field, TAS, TAC) employee resolving the case to input.
- (5) Form 668-D (or Form 4844 from Collection Field employees following guidance under IRM 5.11.7, **Collection, Notice of Levy, Automated Levy Programs**) will serve as the input document for the FPLP coordinator. The coordinator will sign onto the BFS system and rescind **all** the modules from the levy.
- (6) The original Forms 668-D will be annotated with the date and time that the release was input into the BFS database and maintained in a file for 30 days.

**Caution: Do not**, under any circumstances, mail Form 668-D to BFS or any other federal agency such as OPM or SSA.

- (7) Requests for FPLP levy rescinds must be input within one (1) workday from receipt.
- (8) The FPLP coordinator is not responsible for authorizing the levy release.
- (9) Coordinators should also provide subject matter support for the operating and functional divisions, and should also contact the FPLP headquarters staff for clarity and guidance.

5.19.9.4.8  
(06-23-2022)  
**Return of FPLP Levy  
Proceeds**

- (1) FPLP payments are identified with a TC 670 DPC 18 or DPC 19.
- (2) The return of levy proceeds requires special handling in accordance with IRC 6343(d) and IRM 5.11.2.4, Returning Levied Property to the Taxpayer. The return of FPLP levy payments is subject to a statutory time period. If the date of levy was on or before March 22, 2017, a request for the return must be made before the expiration of 9 months starting from the date of such levy. If the date of levy was on or after March 23, 2017, the request must be made before the expiration of 2 years starting from the date of such levy. The payments may be returned by the Service without a request if the statutory time period for requesting a return of the levy proceeds has not expired. FPLP levy payment dates should be verified before returning the payment.
- (3) In situations where a levied payment has already been processed by BFS and transmitted to the IRS, then the levied payment may be returned to the taxpayer and a manual refund may be issued in accordance with IRM 5.11.2.4, Returning Levied Property to the Taxpayer and IRM 21.4.4, Manual Refunds.
- (4) In a double levy situation, the taxpayer does not need to ask for the money back. The levied proceeds that would need to be returned are any proceeds that have been received from the paper levy for the **exact same federal payment for the same time frame as the FPLP levy**. Identification of the double levy situation where the same levy source/payment was levied with the FPLP and a paper levy Form 668-A or W includes, but is not limited to, working with the taxpayer by phone or through correspondence.

**Example:** A taxpayer's OPM monthly payment from April 2012 was levied under the paper levy and the FPLP levy. The levy proceeds from the paper levy (usually identified by TC 670 DPC 05) should be returned to the taxpayer.

- (5) In situations due to timing issues, where a levy has been released and the levied payment has already been processed by BFS, but not yet transmitted to the IRS by the pay date, the levied payment may be returned to the taxpayer in accordance with IRM 5.11.2.4. There may be other situations, where the levied proceeds that had already been received prior to the levy release may be returned to the taxpayer and a manual refund processed.

**Note:** In situations where the levy was released due to a finding of economic hardship or because the taxpayer entered into an installment agreement, the levied payment may be returned to the taxpayer subject to the statutory time period stated in paragraph 2; generally, it is in the Government's best interest to do so. However, if the taxpayer requests that the IRS keep the funds, the IRS should follow the taxpayer's instructions.

5.19.9.5  
(10-20-2016)  
**Alaska Permanent Fund  
Dividend Levy Program**

- (1) This section provides information and procedures on the Alaska Permanent Fund Dividend Levy Program (AKPFD).

5.19.9.5.1  
(06-23-2022)  
**What is the AKPFD?**

- (1) The AKPFD is an ALP between the IRS and the State of Alaska, Permanent Fund Dividend Division (PFDD).
- (2) The program matches a Master File database of delinquent taxpayers against a database of Permanent Fund Dividend (PFD) applicants.

- (3) The PFD is the result of the state's oil wealth investment, which belongs to all residents of the State of Alaska. The fund was created in 1976 by a voter-approved amendment to the state constitution. The value of the fund varies from year to year, based on the economy. The value of the fund is used to determine the amount of the PFD each year. For example, in 2018, the dividend for each resident was \$1,600.

#### 5.19.9.5.2 (10-20-2016)

#### How AKPFD Works

- (1) On or about June 1st of each year, the PFDD will provide the IRS with its database of eligible applicants, at which time the validation process begins.
  - a. The PFDD file is transferred using Secure Data Transport (SDT) from the Alaska Permanent Fund Office.
  - b. The file is then sent to Enterprise Computing Center (ECC) to validate the Alaska records.
  - c. Errors in the file are then corrected by the Headquarters Collection Analyst.
- (2) The next step in the levy process is to ensure that the IRS database of taxpayers has been validated and only the taxpayers eligible for levy action remain on the levy file.
- (3) In order to ensure that only taxpayers eligible for levy action are included on the IRS database, extensive exclusion criteria has been established and programmed into the IRS validation process. See IRM 5.19.9.5.3.1, AKPFD Exclusion Criteria.
- (4) Once a determination has been made to include a taxpayer on the levy file, a **TC 971 Action Code 601** is input on each tax period subject to the AKPFD levy. This is a unique identifier used exclusively to identify AKPFD accounts selected for levy action.
- (5) Then Master File will systemically verify if a *Intent to seize your assets and notice of your right to a hearing*, (CDP notice), has been issued by identifying an unreversed TC 971 AC 069 on the module. If there was not one issued, then Master File will systemically generate an AKPFD CDP final notice, either the CP 77 (IMF) or CP 177 (BMF), prior to the levy and post a TC 971 AC 069 on the module. Notices are mailed to taxpayers in June to allow ample response time for the taxpayer. See IRM 5.19.9.5.4, AKPFD Notices.
- (6) After notices are issued to taxpayers, there is a period of no less than 45 days for the taxpayer to resolve the balance due prior to levy issuance. Resolution may include, but is not limited to:
  - Full payment
  - Proof of payment
  - Installment Agreement
  - Offer-in-Compromise
  - CDP
  - Currently not collectible (TC 530 cc 24-32)
- (7) During this period of time prior to initiating levy action, accounts are worked either through written correspondence and/or telephone contacts. Most resolutions will cause the account to be removed from the levy file. In some situations, however, documentation is required to be completed and forwarded to the Headquarters Collection Analyst for inclusion into a "No Levy" list main-

tained strictly by that office. See IRM 5.19.9.5.6.1, No Levy/Levy Release Procedures.

- (8) The IRS levy file is transferred via SDT to the State of Alaska, PFDD, along with a blanket levy memorandum, in lieu of Notice of Levy, signed by the Headquarters Collection Director by August 31st.

**Note:** The PFDD will only accept levies issued through the AKPFD. Any paper levies will be returned to the Headquarters Collection Analyst. The Electronic Levy System (ELS) has been programmed so that ACS issued levies on the PFDD are manually voided.

- (9) Generally, levy proceeds are received beginning in October and continue throughout the year. Payments generally include one large payment and several smaller payments. This is contingent upon State of Alaska processing constraints.

5.19.9.5.3  
(10-20-2016)  
**AKPFD Selection  
Criteria**

- (1) The following types of tax and collection status can be selected for levy through the AKPFD program:
  - **MASTER FILE TAX CODE (MFT)** - IMF - 29, 30, 31, 55; BMF - 01, 03, 08, 10, 11, 13, 14, 16, 17, 43, 60, 63, and 64  
*Exception:* See (2) below
  - **MASTER FILE AND IDRS COLLECTION STATUS CODES** - 22, 23, 24, 26, 53 (with closing codes 03, 09, 10, 12, and 39), 60 (with TC 971 AC 898 or TC 971 AC 899 (older than 18 cycles))

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- (2) For BMF accounts, only sole-proprietorships are included in AKPFD.
- (3) The Master File status of a tax module will not change when it is selected for AKPFD levy.
- (4) A TC 971 AC 601 is posted annually to identify accounts that are eligible for AKPFD.
- (5) For each tax module, there must be a TC 971 AC 069, and it must have been posted on the account for at least 30 days prior to levy.

5.19.9.5.3.1  
(06-23-2022)  
**AKPFD Exclusion  
Criteria**

- (1) The AKPFD automated levy program incorporates numerous safeguards to ensure that only tax accounts subject to levy are included in the AKPFD database, which is sent to the PFDD each year.
- (2) Taxpayer entities or specific balance due tax periods with certain conditions are excluded from the AKPFD levy.
- (3) There are two exclusion runs. The first occurs when the entity/modules are first selected to match against the PFDD applicant file. The second occurs in August before the final levy file is created.
- (4) Entities meeting the criteria below are **not** subject to AKPFD:



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- All **entities** that include one or more of the following **unreversed** transaction codes in **any** module:

TRANSACTION CODE	DESCRIPTION
TC 480 or TC 780	OIC pending or approved
TC 500	Military deferment or Combat Zone
TC 520	Bankruptcy/Litigation
TC 844	Erroneous Refund
TC 914	Active CID Investigation
TC 971 AC 043 or AC 063	Pending or currently approved IA
TC 971 AC 086 or AC 087	Open Disaster case
KITA - Entity Indicator	Taxpayer is killed in terrorist action

- (5) All **modules** that include one or more of the following **unreversed** transaction codes below are **not** subject to AKPFD:

TRANSACTION CODE	DESCRIPTION
TC 470	Taxpayer claim or adjustment to return is pending
TC 971 AC 065	Innocent Spouse claim
TC 976 or TC 977	Duplicate return freeze
TC 971 AC 630	Taxpayer files CDP request (levy & levy/lien) and is not yet assigned to Appeals
CSED	Earliest CSED is prior to October 1 of the current year

5.19.9.5.4  
(10-20-2016)  
**AKPFD Notices**

- (1) Pursuant to IRC 6330, Master File will systemically verify if a *Intent to seize your assets and notice of your right to a hearing* (CDP notice), had been issued by identifying an unreversed TC 971 AC 069 on the module. If there is none issued, then Master File will systemically generate an AKPFD CDP final notice, either the CP 77 (IMF) or CP 177 (BMF), Intent to seize your assets and notice of your right to a hearing. This is sent to the taxpayer certified mail, return receipt requested prior to initiating levy action.
- (2) A TC 971 AC 069 will systemically post on each module when the CP 77 (CP 177) is generated. For the BMF, the TC 971 AC 069 will post to the EIN with a



cross-reference to the sole-proprietor as appropriate. For the IMF, the appropriate SSN(s) will be displayed on the TC 971 AC 069 XREF field.

**Note:** For joint income tax liabilities on the IMF, both spouses will be issued the CP 77 notice. The TC 971 AC 069 will post for each spouse.

- (3) The USPS return receipt listing will be delivered back to the IRS electronically. Upon receipt, the appropriate notice response TC 971 AC 066, 067, or 068 will be electronically input on the account.
- (4) Both the CP 77 and CP 177 provide an ACS toll-free telephone number to contact for assistance. See IRM 5.19.9.2.1, What are ALPs?.
- (5) There is another AKPFD notice which is issued to the taxpayer by the Alaska PFDD Office, this notice is issued after the payment is levied. See IRM 5.19.9.5.4.1, PFD Notice.

5.19.9.5.4.1  
(10-20-2016)  
**PFD Notice**

- (1) The Alaska Department of Revenue, Permanent Fund Dividend Division issues a notice to the taxpayer indicating their PFD payment has been levied. Exhibit 5.19.9-7, Permanent Fund Dividend Notice, displays the following information on the notice:
  - a. In the middle of the notice: a 9 digit **Case Number**, which consists of the *TIN (the primary TIN of the tax period)*, where the levied payment posted. *The **Case Number** can either be an SSN or EIN.* (Verify the TIN by re-searching the TIN found under **Case Number**.)
  - b. The PFD notice advises the taxpayers that part or all of their PFD was taken by the United States Treasury. The appropriate IRS address and ACS toll-free telephone number (W&I, SB/SE or International) is given on the notice.

5.19.9.5.5  
(10-20-2016)  
**AKPFD Payments**

- (1) The PFDD generally begins the payout process during the month of October. The AKPFD levy payments are generally paid in one large payment in October and several smaller payments throughout the year.
- (2) AKPFD payments are identified on tax modules with a TC 670 DPC 22 for systematically applied payments and DPC 23 for manually applied payments.
- (3) The State of Alaska provides the IRS with the levy payment and data via the Electronic Federal Tax Payment System (EFTPS).

5.19.9.5.6  
(10-20-2016)  
**AKPFD Inquiries**

- (1) CP 77 or CP 177 responses will be via written correspondence or a telephone call to ACS.
 

**Note:** If the taxpayer has not received the IRS notice but has the PFD Notice, request the case number listed on the notice. See IRM 5.19.9.5.4.1, PFD Notice.
- (2) Taxpayers are generally afforded 45 days or more to resolve the tax account prior to the final levy file going to the State of Alaska.
- (3) Taxpayers may contact CSCO, AM, TAC, and TAS to resolve AKPFD issues. These contacts do not always have to be referred to ACS. See IRM 5.19.9.2.1, What are ALPs?.

- (4) The taxpayer may request a CDP hearing, at which time the procedures outlined in IRM 5.19.8, Collection Appeal Rights, should be followed.
- (5) If the taxpayer enters into an approved payment arrangement, files a Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or otherwise takes action that would result in a decision to remove the account from levy action, be sure to input the appropriate actions to IDRS and follow procedures below. See IRM 5.19.9.5.6.1, No Levy/Levy Release Procedures.
- (6) If case resolution will stop the levy but the taxpayer wants the PFD applied to the IRS balance, advise him/her to complete an "Assignment of Rights Form". This form is available at the *Alaska Department of Revenue* web site. Caution the taxpayer that even though the "Assignment of Rights Form" is submitted, the IRS may not receive the dividend if other creditors have a claim to it.
- (7) If there is a Criminal Investigation (CI) TC 910, 916, or 918 posted to the account, **do not** advise the taxpayer. Continue to follow the appropriate AKPFD procedures outlined in IRM 5.19.9.4 to resolve the collection issues only. If, however, the taxpayer raises any questions about the CI issues, refer to IRM 5.19.1.5.13, **Criminal Investigation Division Indicators (CID) on Balance Due Cases**. If the taxpayer has received a letter from the IRS regarding the CI issue, the taxpayer should call the number on that letter.
- (8) If the taxpayer raises issues regarding the AKPFD which you can not address, the call can be transferred to the Seattle or Buffalo ACS Call Site using extension #92068 or IUP 1068.
- (9) If the taxpayer is inquiring on the **Backup Withholding** on the PFD refer the taxpayer back to the State of Alaska. Advise the taxpayer that they will need to include the backup withholding on their tax return.

5.19.9.5.6.1  
(06-23-2022)  
**No Levy/Levy Release  
Procedures**

- (1) Any posted exclusion TCs input through IDRS before the levy deadline will remove the account from the levy file to the PFDD.
  - a. See IRM 5.19.9.5.3.1, AKPFD Exclusion Criteria. This provides a listing of transaction codes that will result in the account/module being removed from the levy file.
  - b. The deadline for inputting the transactions to IDRS changes each year. The dates can be found in the *AKPFD Cutoff Dates* link on SERP under IRM Supplements. The link is updated annually.
- (2) If the exclusion transaction is not posted before the levy deadline, then the following actions must be taken to prevent the levy:
  - a. Complete the Form 13641, Permanent Fund Dividend No Levy Request, including an explanation as to why the PFD should not be levied. The form contains various reason codes, which are used to identify the basis for requesting a release of levy. The form is available as a fillable document on the Publishing web site.
  - b. Send via secure E-mail the Form 13641 directly to the Headquarters Collection Analyst.
  - c. The Form 13641 must be received by the Headquarters Collection Analyst by the cutoff date. This date may change each year.

- d. The *AKPFD Cutoff Dates* link on SERP contains the Headquarters Collection Analyst information and the current year time frames/deadlines related to the AKPFD.

**Note:** If the Form 13641 is incomplete, the form will be returned to the initiator for completeness.

- (3) The Headquarters Collection Analyst can rescind the levy from the PFDD website.

5.19.9.6  
(10-20-2016)  
**Municipal Tax Levy  
Program (MTLP) General**

- (1) Each municipality with income tax requirements can sign an agreement with the IRS to permit the municipal income tax refund to be applied to a federal tax liability. Only cities or organizations of cities that have an individual income tax and a population of 250 thousand or more are eligible to participate in MTLP.
- (2) An electronic file of qualifying federal tax debts is sent to each participating municipality or municipality agency along with a Notice of Levy (Form 668-A), or Memorandum in lieu of Form 668-A, through Secure Data Transport (SDT). The tax debt is matched against the municipal income tax refunds and all or a portion is sent to IRS to satisfy the federal debt.
- (3) A new levy file will be transmitted every two weeks to participating municipalities. On each subsequent file new modules can be added and modules that no longer meet the selection criteria are removed.
- (4) The municipality taxing agency processes the IRS issued file for a period of two weeks; matching the file against the municipality's refund database.
- (5) The municipality then provides the IRS with the levy payment and data via Electronic Federal Tax Payment System (EFTPS).
- (6) Participating municipalities are required to mail the taxpayer a notice indicating that the local tax refund has been levied by the IRS and applied to a Federal tax liability. The notice explains the amount of the refund levied and advises the taxpayer to contact the IRS at the appropriate ACS toll-free telephone number (W&I, SB/SE or International), for information regarding the MTLP levy.
- (7) MTLP commences production in mid-January after the dead cycles. The final levy file is sent in cycle 50. MTLP production concludes by mid-December each year.
- (8) Currently, the only participating municipality agency is the Regional Income Tax Agency (RITA). The agency has oversight of more than 200 Ohio cities' income tax administration.

5.19.9.6.1  
(10-20-2016)  
**MTLP Selection Criteria**

- (1) The following types of tax and collection status can be selected for levy through MTLP:
  - **Master File Tax Code (MFT)** - 29, 30, 31, 55  
**Note:** Individual Master File (IMF) only
  - **Master File and Integrated Data Retrieval System (IDRS) Collection Status Codes** - 22, 23, 24, 26, and 53 (with closing codes 03, 09, 12, 39, and hardship codes 24–32)

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- (2) Only valid social security numbers (SSNs) are included in the MTLP.
- (3) Each module whose current status is one of the above, must have a TC 971 action code (AC) 069.
- (4) Each module included in the MTLP will have a TC 971 AC 602 posted.
  - This TC is an information only transaction which indicates that the levy has been served.
  - This TC posts to each module that is included in MTLP annually even if there is a prior TC 971 AC 602.
  - Module(s) that do not have a current year TC 971 AC 602 will not be on the levy file to the municipality.

5.19.9.6.2  
(10-20-2016)

**MTLP Exclusion Criteria**

- (1) Modules meeting the criteria below are **not** subject to MTLP.
- (2) All **entities** that include one or more of the following **UNREVERSED TRANSACTION CODES** in **any balance due module**

UNREVERSED TRANSACTION CODES	DESCRIPTION
TC 470 with any closing code	Taxpayer claim or adjustment to return is pending
TC 480 or TC 780	Offer In Compromise (OIC) pending or approved
TC 500	Military deferment or Combat Zone
TC 520	Bankruptcy/Litigation
TC 540 (or date of death indicated on CC INOLES)	Deceased Taxpayer
TC 914	Active Criminal Investigation Division (CID) Investigation
TC 971 AC 031	Full Bankruptcy Discharge
TC 971 AC 032	Fully Accepted OIC
TC 971 AC 043	Pending IA prior to a SITLP levy
TC 971 AC 063	Currently Approved Installment Agreement
TC 971 AC 086 or AC 087	Open Disaster Case
TC 971 AC 630	Taxpayer files Collection Due Process (CDP) request (levy & levy/lien) and is not yet assigned to Appeals
TC 976 or 977	Duplicate return freeze

- (3) Any **module** that has one of the following **UNREVERSED TRANSACTION CODES**

UNREVERSED TRANSACTION CODES	DESCRIPTION
TC 420	Examination Indicator
TC 424	Examination Request Indicator
TC 470 with no closing code	Amended return claim pending
TC 534	Expired balance - write-off
TC 608	Expired statute
TC 971 AC 065	Innocent Spouse claim
TC 971 AC 071	Injured Spouse claim

5.19.9.6.3  
(10-20-2016)  
**MTLP Payments**

- (1) When a MTLP match occurs and levy proceeds are received from the municipality, a TC 670 DPC 30 will post to the earliest tax period identified in the MTLP file sent to the municipality. If the amount overpays the earliest tax period, it will systemically offset (TC 826/706) to the next MTLP module(s) whose balance was included in the levy or to other balance due tax periods as appropriate.
- (2) Generally, it takes 4 to 6 weeks or sometimes longer from the time the municipality receives a MTLP levy file until the time the MTLP levy proceeds are applied to the taxpayer's account. Since this is an automated levy process, timing issues may delay the process even longer.

5.19.9.6.4  
(10-20-2016)  
**MTLP Taxpayer Contacts**

- (1) Taxpayers may contact CSCO, AM, or TAC to resolve MTLP issues.
- (2) If contacted by a taxpayer, explain that the municipal tax refund was levied to satisfy a federal tax debt. The call should be considered a regular account call which will require explaining the assessment, discussing payment of any remaining balance, granting an installment agreement, or securing financial information to determine ability to pay. All of these procedures are covered in IRM 5.19.1, Balance Due.
- (3) MTLP contacts are often the result of the taxpayer receiving a notice from the municipality that their municipal tax refund was levied. Be sure to check for a current year TC 971 AC 602 to identify active MTLP accounts. In some cases, you may have to ask the taxpayer for a copy of the letter issued by the municipality. **DO NOT contact municipal taxing agencies.**
- (4) If the MTLP levy payment is not posted to the account within 6 weeks, contact the MTLP Coordinator. The *MTLP Coordinators* can be found on SERP under Who/Where.
- (5) Refer taxpayer to the Taxpayer Advocate Service if appropriate per IRM 5.19.1.3.2, For All Employees, and IRM 5.19.5.7.2, R2 - Taxpayer Advocate Service/Congressionals.

- (6) If the taxpayer wants to appeal the levy action with the Office of Appeals, see IRM 5.19.8, Collection Appeal Rights.
- (7) Erroneous and wrongful MTLP levies are handled by the MTLP Coordinator.

**Exhibit 5.19.9-1 (06-23-2022)****Table of Federal Payments Subject to FPLP**

This table is a matrix that displays what **types of federal payments** are levied in the FPLP; what **levy type code** is displayed under Miscellaneous Field (TC 971 AC 662, 677 or 762); what **account TINs** are matched against the payments; and the **levy percentage** of the payment. For example, the SSA payments are levied for 15% against the IMF primary or secondary SSN, BMF (sole prop) XREF SSN, and BMF primary SSN.

<b>FEDERAL PAYMENT TYPE</b>	<b>LEVY TYPE CODE</b>	<b>IMF PRIMARY SSN</b>	<b>IMF SECONDARY SSN</b>	<b>BMF PRIMARY EIN</b>	<b>BMF X-REF (Sole Prop) SSN</b>	<b>BMF PRIMARY SSN</b>
<b>SSA</b>	SSA	15%	15%	N/A	15%	15%
<b>RRB</b>	RRB	15%	15%	N/A	15%	15%
<b>RETIRED MILITARY PAYMENTS</b>	OTH	15%	15%	N/A	15%	15%
<b>FEDERAL (OPM) RETIREMENT</b>	OTH	15%	15%	N/A	15%	15%
<b>FEDERAL SALARY</b>	SAL	15%	15%	N/A	15%	15%
<b>FEDERAL CIVILIAN AGENCY (TREASURY DISBURSED) CONTRACTOR/ VENDOR</b>	OTH	100%	100%	100%	100%	100%
<b>FEDERAL CIVILIAN AGENCY (NON- TREASURY DISBURSED) CONTRACTOR/ VENDOR</b>	USPS or OTH	100%	100%	100%	100%	100%
<b>FEDERAL CIVILIAN AGENCY (NON- TREASURY DISBURSED) CONTRACTOR/ VENDOR</b>	ACOE or OTH	100%	100%	100%	100%	100%
<b>MILITARY (DEFENSE) CONTRACTOR/ VENDOR</b>	OTH	100%	100%	100%	100%	100%



**Exhibit 5.19.9-1 (Cont. 1) (06-23-2022)****Table of Federal Payments Subject to FPLP**

<b>FEDERAL PAYMENT TYPE</b>	<b>LEVY TYPE CODE</b>	<b>IMF PRIMARY SSN</b>	<b>IMF SECONDARY SSN</b>	<b>BMF PRIMARY EIN</b>	<b>BMF X-REF (Sole Prop) SSN</b>	<b>BMF PRIMARY SSN</b>
<b>CMS MEDICARE (PARTS A &amp; B) PROVIDER/ SUPPLIER</b>	OTH	100%	100%	100%	100%	100%
<b>MISCELLA- NEOUS PAYMENTS</b>	OTH	15%	15%	15%	15%	15%

**Exhibit 5.19.9-2 (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

The following table lists the NFC, NBC, GSA and DFAS agencies that participate in FPLP.

<b>(0407) NFC Paid Agencies</b>	
Armed Forces Retirement Home	
Agricultural Marketing Service	
Architect of the Capitol	
Animal and Plant Health Inspection Service	
Appalachian Regional Commission	
Agricultural Research Service	
U.S. Architectural and Transportation Barriers Compliance Board	
Alcohol, Tobacco, Firearms and Explosives	
Alcohol and Tobacco, Tax and Trade Bureau	
Office of the Under Secretary (B&TS)	
Immigration and Customs Enforcement	
Bureau of the Census	
Bureau of Citizenship and Immigration Services	
Federal Law Enforcement Training Center	
Bureau of Economic Analysis	
Bureau of Engraving and Printing	
U.S. Botanic Garden	
Bureau of Industry and Security	
Bureau of the Public Debt	
U.S. Court of Appeals for Veterans Claims	
Congressional Budget Office	
Congressional Executive Committee on the People's Republic of China	
Child Care Development Center	
Commodity Futures Trading Commission	
U.S. Coast Guard (Civilian Pay)	
Corporation for National and Community Service	
Community Relations Service Commission on Security and Cooperation in Europe	
U.S. Chemical Safety and Hazard Investigation Board	
Office of the Director	

**Exhibit 5.19.9-2 (Cont. 1) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>(0407) NFC Paid Agencies</b>	
Cooperative State Research, Education, and Extension Service	
Bureau of Customs and Border Protection	
Departmental Administration	
Office for Infrastructure Analysis	
Drug Enforcement Administration	
Defense Nuclear Facilities Safety Board	
Department of Education	
Department of Labor	
Department of State	
Departmental Offices	
Office of the Under Secretary (MGMT)	
Economic Development Administration	
Executive Office for Immigration Review	
Office of Civil Rights	
Directorate for Emergency Preparedness & Response, Office of the Under Secretary	
Economic Research Service	
Economics and Statistics Administration	
Foreign Agricultural Service	
Farm Credit Administration	
Federal Air Marshals Service	
Federal Communications Commission	
Farm Credit System Insurance Corporation	
Federal Deposit Insurance Corporation	
Federal Election Commission	
Federal Emergency Management Agency	
Federal Energy Regulatory Commission	
Office of Federal Housing Enterprise Oversight	
Federal Bureau of Investigation	
Federal Maritime Commission	
Federal Mediation and Conciliation Service	
Bureau of the Fiscal Service	

**Exhibit 5.19.9-2 (Cont. 2) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>(0407) NFC Paid Agencies</b>
Federal Mine Safety and Health Review Commission
Food and Nutrition Service
Federal Prison System
Forest Service
Farm Service Agency
Farm Service Agency - County Offices
Food Safety and Inspection Service
Government Accountability Office
Grain Inspection, Packers, and Stockyards Administration
Government Printing Office
(Leased Lines for DEPNET)
Headquarters Components
Housing and Urban Development (HUD) Office of Inspector General
HUD
Office for Information Analysis
Inter-American Foundation
International Boundary & Water Commission
Interagency Council on the Homeless
Office of the Under Secretary (Information Analysis & Infrastructure Protection)
Institute of Museum and Library Services
Internal Revenue Service
International Trade Administration
Office of the Inspector General
Library of Congress
Minority Business Development Agency
Merit Systems Protection Board
National Appeals Division
National Agricultural Statistics Service
National Capital Planning Commission
National Endowment for the Arts
National Endowment for the Humanities

**Exhibit 5.19.9-2 (Cont. 3) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>(0407) NFC Paid Agencies</b>	
National Gallery of Art	
National Gallery of Art (Publication Fund)	
National Gallery of Art (Trust Fund)	
National Institute of Standards and Technology	
National Labor Relations Board	
National Oceanic and Atmospheric Administration	
Natural Resources Conservation Service	
National Sheep Industry Improvement Center	
National Telecommunications and Information Administration	
National Technical Information Service	
Office of Budget and Program Analysis	
Office of Communications	
Office of Compliance	
Office of the Comptroller of the Currency	
Office of the Chief Information Officer	
Office of Chief Economist	
Office of the Chief Financial Officer	
Office of the Executive Secretariat	
Office of the Inspector General	
Office of the General Counsel	
Office of Government Ethics	
Office of Inspector General	
Office of Justice Programs	
Immediate Office of the Secretary	
Office of the Secretary	
US Office of Special Counsel	
Occupational Safety and Health Review Commission	
Office of Thrift Supervision	
Peace Corps	
U.S./Saudi Arabian Joint Commission On Economic Cooperation	
Treasury's Personal Services Contractors - Foreign	

**Exhibit 5.19.9-2 (Cont. 4) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>(0407) NFC Paid Agencies</b>	
Patent and Trademark Office	
Pretrial Services Agency	
Rural Business-Cooperative Service Rural Housing Service	
Reading is Fundamental	
Risk Management Agency	
Rural Utilities Service	
Small Business Administration	
Office of the Secretary	
Smithsonian Institution (Federal)	
Smithsonian Institution (Trust)	
U.S. Senate Restaurants	
United States Secret Service	
Office of the Under Secretary (S&T)	
Transportation Security Administration	
Technology Administration	
Bureau of Alcohol, Tobacco, Firearms and Explosives	
Office of Inspector General for Tax Administration	
Treasury Office of the Inspector General	
Treasury Technical Assistance	
US Attorneys Office	
US Agency for International Development	
US Commission on Civil Rights	
US Capitol Police	
US Mint	
US Marshals Service	
US Trustee Program	
Woodrow Wilson International Center for Scholars (Federal)	
Woodrow Wilson International Center for Scholars (Trust)	
<b>(0801) NBC Paid Agencies</b>	
Advisory Council on Historical Preservation	
Arctic Research Commission	

**Exhibit 5.19.9-2 (Cont. 5) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>(0407) NFC Paid Agencies</b>
African Development Foundation
Bureau of Indian Affairs
Bureau of Land Management
Bureau of Reclamation
Casual (Emergency) Workers
Chemical Safety & Hazard Investigation Board
Commission of Fine Arts
Consumer Product Safety Commission
Department of Education
Department of Transportation
Equal Employment Opportunity Commission
Federal Labor Relations Authority
Federal Retirement Thrift Investment Board
Federal Trade Commission
Harry S. Truman Scholarship Foundation
Holocaust Memorial Museum
Institute of Museum & Library Sciences
Inter-American Foundation
International Trade Commission
James Madison Memorial Foundation
Millennium Challenge Corporation
Minerals Management Service
National Aeronautics Space Administration
National Labor Relations Board
National Park Service
National Science Foundation
National Transportation Safety Board
Nuclear Regulatory Commission
Office of Inspector General -Dept of Interior
Office of Navajo/Hopi Indian Relocation
Office of Special Trustee for American Indians - Dept of Interior



**Exhibit 5.19.9-2 (Cont. 6) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>(0407) NFC Paid Agencies</b>	
Office of Surface Mining - Dept of Interior	
Office of the Secretary - Dept of Interior	
Office of the Solicitor - Dept of Interior	
Overseas Private Investment Corp	
Pension Benefits Guarantee Corp	
Presidio Trust	
Public Defenders Service of D.C.	
Securities and Exchange Commission	
Selective Service System	
Social Security Administration	
USDA Forest Service - Casual Workers	
US Fish and Wildlife Service	
US Geological Survey	
US Trade & Development Agency	
Utah Reclamation Mitigation and Conservation Commission	
Valles Caldera Trust	

<b>Suboffice Code</b>	<b>(0305) GSA Paid Agencies</b>
GS0	General Services Administration
RR0	Railroad Retirement Board <b>Reminder:</b> Employee salaries
OM0	Office of Personnel Management <b>Reminder:</b> Employee salaries
AB1 through AB6	American Battles Monuments Commission
AI0	U.S. Institute of Peace (Some employees may not be citizens and not subject to TOP)
BF0	Defense Facilities Nuclear Safety Board (paid allowances, not salaries)
BH0	Commission for the Preservation of American's Heritage Abroad
BW0	Nuclear Waste Technical Review Board
BZ0	Christopher Columbus Fellowship foundation
CO0 FN0 SC0	Superior Courts of the District of Columbia

**Exhibit 5.19.9-2 (Cont. 7) (10-20-2016)****FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS**

<b>Suboffice Code</b>	<b>(0305) GSA Paid Agencies</b>
CU0	National Credit Union Association
DA0	Delta Regional Authority
DB0	Public Interest Declassification Board
EB0	Import/Export Bank of the U.S.
EO0	Morris K. Udall Scholarship and Excellence in Nat'l Environmental Policy fund
F10	Appraisal Subcommittee/Federal Financial Institutions Exam Council
GE0	Barry M. Goldwater Scholarship and Excellence in Education Foundation
GO0	Vietnam Education Foundation
GQ0	Election Assistance Commission
HB0	Committee for Purchase From People who are Blind or Severely Disabled
HW0	U.S. Interagency Council on Homelessness
LQ0	Stennis Center for Public Service
MA0	Marine Mammal Commission
NK0	National Council on Disability
NQ0	National Archives and Records Administration
NM0	National Mediation Board
SM0	JFK Center for the Performing Arts
UJ0	Japan/U.S. Friendship Commission
WH0	Former President Annuitant (1099 income)
ZL0 ZL9	Medicare Payment Advisory Commission
ZP0	U.S. Commission on Int'l Religious Freedom
ZS0	U.S. China Economic and Security Review Commission

<b>Suboffice Code</b>	<b>(0102) DFAS Paid Agencies</b>
ZPH	Department of Health and Human Services and its agencies
ZPE	Department of Energy
ZPA	Environmental Protection Agency
ZPB	Broadcasting Board of Governors
ZKE ZFA ZFR OMA ZL0 ZGT ZKA CP1	Defense Civilian Agencies

**Exhibit 5.19.9-3 (06-23-2022)**  
**FPLP Exclusion Criteria**

All balance due modules of an **entity** that has one or more of the following codes in any balance due module, will either be systemically reversed out of or not selected for the FPLP:

#	TRANSACTION OR FREEZE CODE	DESCRIPTION
A	Unreversed TC 500 or – (minus) C Freeze	Military deferment or Combat Zone
B	Unreversed TC 914 or - (minus) Z Freeze	Active CID investigation
C	Unreversed TC 480 or TC 780 or – (minus) Y Freeze	OIC pending or approved
D	Unreversed TC 976 or 977 or –(minus) A Freeze	Duplicate return freeze
E	Unreversed TC 530 cc 24–32	CNC Unable to Pay
F	Unreversed TC 530 cc 08	CNC Deceased; FPLP will continue to levy the surviving spouse, while dropping the deceased spouse from the FPLP levies.
G	Unreversed TC 540 or Date of Death indicated on INOLES	Deceased taxpayer; FPLP will continue to levy the surviving spouse, while dropping the deceased spouse from the FPLP levies.
H	Unreversed TC 971 AC 043	Pending IA prior to a FPLP levy only
I	Unreversed TC 971 AC 063	Current or approved IA
J	Unreversed TC 524	Collateral Agreement pending or approved
K	Unreversed TC 971 AC 086, 087 or 688	Open Disaster Zone Case
L	Unreversed TC 520 all closing codes	Bankruptcy/Litigation
MN	Unreversed TC 470 with a <b>defined cc</b> only	Taxpayer claim or adjustment to return is pending
N	Unreversed Master File Employment Code> F	Taxpayer is Federal Government Agency
O	KITA, HSTG - Master File entity indicators	Taxpayer is Killed in Terrorist Action, or Taxpayer is in Hostage Situation
P	Unreversed TC 971 AC 275 - IMF Only	Taxpayer files CDP request (levy, lien, levy/lien) and is not yet assigned to Appeals - posted cycle 200853 or earlier

A balance due **module** that has one of the following, will be systemically reversed out of or not selected for the FPLP:

**Exhibit 5.19.9-3 (Cont. 1) (06-23-2022)**  
**FPLP Exclusion Criteria**

#	TRANSACTION OR FREEZE CODE	DESCRIPTION
A	Earliest CSED is within 1 month of expiration	For modules where a FPLP levy exists on any Federal payment source except an OPM or SSA payment
B	Unreversed TC 971 AC 061	Block from FPLP
C	Unreversed TC 971 AC 065	Innocent Spouse module
D	Unreversed TC 971 AC 071	Injured Spouse module
E	Unreversed TC 971 AC 275 - BMF Only	Taxpayer files CDP request (levy, liens, levy/liens) and is not yet assigned to Appeals - posted 200853 or earlier
F	Unreversed TC 971 AC 630	Taxpayer files CDP request (levy & levy/lien) and is not yet assigned to Appeals, does not apply to FEDCON
G	Additional TC 240 (MFT 55 only), TC 29x, or TC 30x assessment	If these TCs are posted between the last posted TC 971 AC 069 and the current cycle, except where this is an intervening Status 12 between TC 971 AC 069 and current cycle.
H	Unreversed TC 470 no cc if posted prior to FPLP levy	Amended return claim pending
I	Entity TC 076 with alpha indicators C, F	LLC Disregarded Entity - Employment tax periods prior to January 2009 will not be selected into or will be reversed out of the FPLP
J	Unreversed TC 971 AC 365, 366 posted on any tax module prior to January 2009	LLC Disregarded Entity- Employment tax periods prior to January 2009 will not be selected into or will be reversed out of the FPLP
K	Unreversed TC 520 cc 76, 77 (CDP)	CDP on filed lien or intent to levy with Appeals Office

The following entity or module will be systemically blocked from the FPLP and may be manually unblocked to be included into the FPLP:

Indicator	Remarks
Unreversed Master File entity employment code: G, T, I	Taxpayer is State, Local or an Indian Tribal Government (ITG) entity
ACS modules at inception of ST 22	Certain modules in certain Status 22 ACS inventories are subsequently systemically unblocked; refer to IRM 5.19.9.4.2.4(3)

**Exhibit 5.19.9-4 (10-20-2016)****TC 971 AC 062 Document Locator Number (DLN) Format of Federal Payment Type****FPLP Document Locator Number Positions**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>—</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>—</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>—</b>	<b>14</b>
N	N	N	N	N	—	N	0	1	—	0	8	0	2	0	—	N

The values for positions **7, 8, 9, & 10** identify the **Federal Payment Agency**.

**Note:** See Exhibit 5.19.9-5 for a complete list of the *Federal Payment Agency Identifier Code List*.

**Example:** Office of Personnel Management: 0108

The values for positions **11 & 12** identify the **Type of Federal Payment**:

- **01** – Social Security benefit payment
- **02** – Federal retirement income
- **03** – Federal contractor or vendor payment (IMF or BMF entities)
- **03** – Miscellaneous Payments (See IRM 5.19.9.3.1) (IMF or BMF entities)
- **03** – Federal employee travel advance/reimbursement payment (limited to IMF only)
- **04** – Federal salary payment

The value for position **13** identifies whether BFS matches a record for the taxpayer or if funds were levied:

- **0** – Federal disbursement **matched**
- **1** – Federal disbursement **levied**

*The DLN listed above would indicate that BFS matched (position 13 = 0) records with OPM (positions 7, 8, 9 & 10) on an OPM payment (positions 11, 12 & 13).*

Other examples:

**Example:** TC 971 AC 062 DLN 28277–**901–08020–0**

Match — OPM (Federal source) on federal retirement payment.

**Example:** TC 971 AC 062 DLN 28277–**902–07011–0**

Levy — SSA (Federal source) on Social Security benefit payment.

**Example:** TC 971 AC 062 DLN 28277–**904–07041–0**

Levy — National Finance Center (Federal source) on federal salary payment.

**Miscellaneous Field**

The “Miscellaneous Field” literal may or may not display a 3 character “suboffice code” to the salary paying agency (SPA). See Exhibit 5.19.9-2.

**Caution:** Prior to July 2009, the “suboffice codes” under the SPA DFAS (Federal Paying Agency code 012), were erroneous. After July 2009, the suboffice codes display correctly for DFAS.

**XREF Field**

The “XREF Field” literal will display the TIN (SSN or EIN) of the matched individual or entity.

**Exhibit 5.19.9-5 (10-20-2016)****Federal Payment Agency Identifier Code List**

The below table represents the Federal payment agency identifier codes.

**Exhibit 5.19.9-5 (Cont. 1) (10-20-2016)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0000	Recent Federal contract awarded; Federal agency to be identified when levy payment identified under TC 971 AC 062 <Levy> .
0001	Office of Child Support Enforcement (OCSE) - Health and Human Services (HHS) - Aid to Families with Dependent Children (AFDC)
0002	OCSE - HHS - non-AFDC
0003	HHS
0004	Veterans Administration (VA)
0005	Department of Education (ED)
0006	Small Business Administration (SB)
0007	Department of Housing and Urban Development
0008	US Department of Agriculture (USDA) - Rural Development
0009	US Department of Justice (DOJ)
0100	Bureau of Public Debt - Treasury
0101	Department of the Treasury (DOT) - Office of the Secretary
0102	Defense Finance and Accounting Service (DFAS) - Denver/ Cleveland
0103	DFAS - Columbus
0104	Federal Energy Regulatory Commission
0105	Army and Air Force Exchange Services
0106	US Consumer Product Safety Commission
0107	US Navy Exchange Service Command
0108	Office of Personnel Management
0109	US Peace Corps
0110	Navy Personnel Command
0111	Debt
0112	Department of Homeland Security
0113	Transportation Security Administration
0114	US Army Corps of Engineers
0115	US House of Representatives
0116	International Broadcasting Bureau
0117	National Endowment for the Arts
0118	American Battle Monuments Commission



**Exhibit 5.19.9-5 (Cont. 2) (10-20-2016)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0119	Oversees Private Investment Corporation
0120	Department of Health & Human Services
0121	Federal Mediation & Conciliation Service
0122	Federal Election Commission
0123	United States Tax Court
0124	Administrative Offices of the U.S. Courts
0125	DOT — Federal Motor Carriers Safety Administration
0126	Farm Credit Administration
0127	National Transportation Safety Board
0128	Occupational Safety & Health Review Commission
0129	Bureau of Engraving & Printing
0130	Valles Caldera Trust
0131	Office of Surface Mining
0132	DOJ - U.S. Marshals Service
0133	Federal Labor Relations Authority
0134	U.S. International Trade Commission
0135	Appalachian Regional Commission
0200	US Department of Energy
0201	Railroad Retirement Board
0202	Department of Interior - National Park Service
0203	US Department of State
0204	Department of Transportation - Office of the Secretary
0205	Federal Emergency Management Agency
0206	United States Customs
0207	Social Security Administration
0208	Food and Nutrition Service - USDA
0209	Patent & Trademark Office - Department of Commerce
0210	U.S. Holocaust Memorial Museum
0211	Executive Office of the President
0212	Selective Service System
0213	Defense Threat Deduction

**Exhibit 5.19.9-5 (Cont. 3) (10-20-2016)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0214	Bureau of the Fiscal Service
0215	National Mediation Board
0217	National Capital Planning Commission
0218	U.S. Chemical Safety and Hazard Investigation Board
0219	U.S. Office of Government Ethics
0220	Court of Appeals for Veterans Claims
0221	Merit System Protection Board
0222	Federal Mine Safety
0223	Export Import Bank of the United States
0224	Presidio Trust
0225	Denali Commission
0226	Millennium Challenge Corporation
0227	Department of Immigration Health Services
0228	U.S. Commission on Civil Rights
0229	National Security Education Program
0230	United States Capitol Police
0231	Domestic Nuclear Detection Office
0232	Court Services and Supervision Agency
0234	Department of Defense Dependent Schools
0235	U.S. Naval Hospital Naples Italy
0300	US Secret Service
0301	National Science Foundation
0302	US Department of Commerce
0303	Bureau of the Fiscal Service (BFS) - DMSC
0304	Environment Protection Agency
0305	General Services Administration
0306	HHS - Health Care Financing Administration
0307	Agency for International Development
0308	Smithsonian Institution
0309	Bureau of Alcohol, Tobacco, Tax, and Trade
0400	US Department of Labor

**Exhibit 5.19.9-5 (Cont. 4) (10-20-2016)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0401	United States Postal Service
0402	National Credit Union Administration
0403	Employment Standards Administration
0404	USDA - Animal Plant Health Inspection Service
0405	Central Intelligence Agency
0406	USDA - Farm Services Agency
0407	USDA - National Finance Center
0408	USDA - Risk Management Agency
0409	Federal Communications Commission
0500	DOT - Comptroller of the Currency
0501	IRS
0502	DOT - Office of Thrift Supervision
0503	DOT - US Mint
0504	Federal Law Enforcement Training Center
0505	National Labor Relations Board
0506	Federal Maritime Commission
0507	Inter-American Foundation
0508	Equal Employment Opportunity Commission
0509	Security and Exchange Commission
0600	Pension Benefit Guaranty Corp.
0601	US Information Agency
0602	Marine Corps Exchange
0603	Armed Forces Retirement Home (AFRH) - US Naval Home
0604	Architect of the Capitol
0605	Federal Housing Finance Board
0606	Commodity Futures Trading Commission
0607	General Accounting Office
0608	US Nuclear Regulatory Commission
0609	HHS - Centers for Disease Control and Prevention
0700	HHS - Food and Drug Administration
0701	HHS - National Institute of Health

**Exhibit 5.19.9-5 (Cont. 5) (10-20-2016)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0702	DOJ - Justice Management Division
0703	DOJ - Bureau of Prisons
0704	DOJ - Drug Enforcement Agency
0705	NASA Headquarters
0706	Corporation for National Service
0707	DOJ - Federal Bureau of Investigation
0708	Air Force Service Agency
0709	Army/Air Force Exchange Service
0800	Department of Interior (DOI) -US Geological Survey
0801	DOI - Bureau of Reclamation
0802	DOI - Bureau of Land Management
0803	DOI - US Fish & Wildlife Service
0804	Bureau of Indian Affairs
0805	DOI- Office of Trust Fund Management
0806	Immigration and Naturalization Services
0807	AFRH - US Soldier's and Airmen's Home
0808	International Boundary and Water Commission
0809	Department of Transportation - Bureau of Transportation Statistics
0900	Federal Aviation Administration
0901	Federal Highway Administration
0902	Federal Railroad Administration
0903	Federal Transit Administration
0904	Maritime Administration
0905	National Highway Traffic Safety Administration
0906	Volpe National Transportation
0907	Surface Transportation Board
0908	US Coast Guard
0909	BFS - Reclamations

**Exhibit 5.19.9-6 (10-20-2016)****Department of the Treasury, Bureau of the Fiscal Service Notice**

IRM EXHIBIT 5.19.9-6 (2016)

DEPARTMENT OF THE TREASURY  
BUREAU OF THE FISCAL SERVICE  
P.O. BOX 1686  
BIRMINGHAM, AL 35201-1686

**SAMPLE ONLY**

Department of the Treasury  
Bureau of the Fiscal Service Seal

**THIS IS NOT A BILL  
PLEASE RETAIN FOR YOUR RECORDS**

(Date)

(TAXPAYER NAME)  
(TAXPAYER ADDRESS)

As authorized by Federal law, we applied all or part of your Federal payment to a debt you owe. The government agency (or agencies) collecting your debt is listed below.

Internal Revenue Service

Federal Payment Levy Program

[See IRM 5.19.9.3.4.1(1)(c)  
for IRS contact points]

**TIN Num: (NNN-NN-NNNN FORMAT ONLY)**

(EIN or SSN of the primary or secondary/XREF TIN)

TOP Trace Number: (Internal BFS use only)

**Acct Num: (18 digit number: TIN Type/ (Primary)TIN/ MFT/ Tax Period)**

Amount This Creditor: \$

Creditor: 51 Site: MC

PURPOSE: Tax Levy

The agency has previously sent notice to you at the last address known to the agency. That notice explained the amount and type of debt you owe, the rights available to you, and that the agency intended to collect the debt by intercepting any federal payments made to you, including tax refunds. If you believe your payment was reduced in error or if you have questions about this debt, you must contact the agency at the address and telephone number shown above. The U.S. Department of the Treasury's Bureau of the Fiscal Service cannot resolve issues regarding debts with other agencies.

We will forward the money taken from your federal payment to the agency to be applied to your debt balance; however, the agency may not receive the funds for several weeks after the payment date. If you intend to contact the agency, please have this notice available.

U.S. Department of the Treasury  
Bureau of the Fiscal Service

**PAYMENT SUMMARY**

PAYEE NAME:

PAYMENT BEFORE REDUCTION:

TOTAL AMOUNT OF THIS REDUCTION:

PAYING FEDERAL AGENCY:


PAYMENT DATE:

PAYMENT TYPE:

FOR OFFICIAL USE ONLY: (Internal BFS use only)

**Exhibit 5.19.9-7 (10-20-2016)**  
**Permanent Fund Dividend Notice**

2027-1



Alaska Department of Revenue  
 Permanent Fund Dividend Division  
 PO Box 110462  
 Juneau, AK 99811-0462

ALN:

(Taxpayer Name)

(Taxpayer Address)

(Date)

**Dividend Distribution Form**  
**1099 Misc**

Part or all of your 2009 Permanent Fund Dividend was assigned or donated by you, seized under a writ of execution, or withheld by the agency or agencies below.

An asterisk (\*) beside a garnishment indicates that your dividend was seized under a writ of execution. If your dividend was seized under a writ of execution by mistake, you have 30 days from the date of this notice to file a written objection with the court or the government agency listed. Your objection must include the case number and the amount seized. The PFD Division cannot assist in the issue.

Agency/Address		
1	PFD ADMINISTRATIVE FEE PO BOX 110461 JUNEAU AK 99811 Phone: (907) 269-0370	Amount: \$2.00
2	UNITED STATES TREASURY SB/SE PHILADELPHIA PA 19255 0029 Phone: (800) 829-3903	Case #                      Amount:
3	APPLICANT PORTION PO BOX 110463 JUNEAU AK 99811 0463 Case #: AppPortion	Amount:
Total Distribution for: SSN:		Amount:

**Important Federal Tax Information**

Keep this letter for your tax records. This important tax information is being furnished to the Internal Revenue Service. If you fail to report the PFD on your Federal income tax return, a negligence penalty or other sanction may be imposed. Report the amount of your PFD on the IRS form 1040 on the line for OTHER INCOME. If you are otherwise eligible to file the simpler forms 1040A or 1040EZ, you may report this amount on the line for UNEMPLOYMENT

Dividend Information: Email - dor.pfd.info@alaska.gov  
 Anchorage (907) 269-0370 / Fairbanks (907) 451-2820 / Juneau (907) 465-2326

