

ID: CCA_2009030409554747

Number: **200914052**

Office:

Release Date: 4/3/2009

UILC: 6402.00-00, 6343.00-00, 7426.00-
00

From:

Sent: Wednesday, March 04, 2009 9:55:53 AM

To:

Cc:

Subject: RE: 6402(e) and perhaps priority and perhaps levy

Unfortunately, priority would not come into play for purposes of entitlement to the overpayment. The state could have brought a wrongful levy claim, however, under 6343(b) and/or 7426, based upon its priority (and still can if we are within 9 months of the levy).