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I spoke with the Levy Analyst with respect to IRM 5.11.6.2. In his experience, if the taxpayer has no other assets but refuses to liquidate the IRA and make a voluntary payment, then the RO can make a case for flagrancy. Since the taxpayer is not in retirement status it is also entirely possible that he has been making contributions to the retirement account knowing he owes taxes which is an example of flagrancy. (But then he might have a job and the Service should levy his wages. Perhaps he has lost his job recently.) These levies must have managerial approval by the Director of Collection in the Area. says these types of levies have been approved. I cannot figure out why Collection did not levy if this was the taxpayer's only asset. says that some ROs think they cannot levy on the account if the taxpayer asks them to. But of course they can if they follow the steps in the IRM. You probably need to go back and look at all the history from Collection to determine why they wouldn't levy and why the AP agrees with them. Please let us know if you need any further assistance.