

ID: CCA-712131-10

Number: **201030027**

Office:

Release Date: 7/30/2010

UILC: 6330.00-00

---

**From:**

**Sent:** Monday July 12, 2010 1:16 PM

**To:**

**Cc:**

**Subject:** CDP

Also as \_\_\_\_\_ points out, the policy generally is not to levy on retirement accounts. Chances are the Service isn't going to get anything for awhile.

---

**From:**

Monday, July 12, 2010 1:08 PM

**To:**

**Subject:** RE: CDP

I don't think Collection often levies when the taxpayer is not in retirement status or at least close. The levy won't produce any immediate funds, and there isn't any mechanism or procedure in place to monitor the levy until the taxpayer is eligible for distributions.