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UILC: 6343.00-00, 7433.00-00

**From:**

**Sent:** Friday, October 28, 2011 3:17:52 PM

**To:**

Cc:

**Subject:** RE: Levy question

Right, if we are outside the 9 month period in 6343, we have no authority to return levied proceeds. Regarding 7433, there is no obligation to notify taxpayers of violations or invite them to file claims. A taxpayer would likely be aware of the levy and could bring a claim under 7433, though it may be hard to show the actual, direct economic damages that stemmed from the illegal levy.

I am not familiar with the mechanics of how 6343 works. I might suggest contacting the levy expert in [redacted] He would probably know, or know who does know.

Have a nice weekend.