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**From:**

**Sent:** Friday, April 08, 2011 12:52 PM

**To:**

**Cc:**

**Subject:** RE: Levy on domestic branch of financial institution to reach funds held in an offshore account

sees no reason why a levy cannot be issued in the U.S. for an account that the taxpayer has overseas. It appears, based on the facts presented, the taxpayer does indeed have an overseas account with an office/branch of a "bank engaged in banking business in the United States[.]" Treas. Reg. § 301.6332-1(a)(2).

Please follow the procedures laid out in Treas. Reg. § 301.6332-1(a)(2) when issuing and serving the levy on the bank. In addition, please feel free to recoordinate this matter with            and            in the event that the issuance of the levy is challenged. Thanks.