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From:

Sent: Friday, November 08, 2013 3:43:28 PM

To:

Cc:

Subject: Excess Proceeds and application to period in CDP

In response to your question, the excess levy proceeds can be applied against the liabilities for the periods covered by the CDP request. Applying the excess proceeds to the CDP years constitutes an offset authorized under IRC 6402(a), and not an additional levy relating to the CDP years (which would be prohibited under IRC 6330(e)(1)). Counsel issued CCA supporting this conclusion on July 13, 2000. See 2000 WL 33120339. Furthermore, IRM 5.11.5.5(2) provides that: "Surplus levy proceeds are an offset under IRC 6402(a) and therefore levy proceeds received, in excess of the periods covered by the levy, may be applied to liabilities not listed on the levy."

Please let me know if you have any questions.

Thank you,