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**From:**

**Sent:** Tuesday, August 27, 2013 10:26:08 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Bank processing fee deducted from levy proceeds

Good morning.

The prelim answer stands. There has been no change in our position, which is based on section 6331 (and the regs) and is addressed in IRM 5.11.4.3.3 (which also references a standard letter to issue to recalcitrant banks.) Banks cannot deduct processing fees from levy proceeds.

If you need further assistance, just let me know.