

ID: CCA-08280238-15

[Third Party Communication:

UILC: 6331.00-00

Date of Communication: Month DD, YYYY]

Number: **201545024**

Release Date: 11/6/2015

From:

Sent: Friday, August 28, 2015 2:38:07 PM

To:

Cc:

Bcc:

Subject: FW: Levy question from the field

One thing in addition to the voice message I left earlier this week. Reading over the email from again, I noticed the question suggests that the tp had not yet made the request and there were no proceeds yet. I should clarify that that if the tp has any vested property rights in a pension plan, the Service can levy. The issue becomes when the levy source is obligated to turn over funds in response to the levy.