

ID: CCA-12150412-15

UILC: 6331.00-00

Number: **201602008**

Release Date: 1/8/2016

From:

Sent: Tuesday, 12/15/15 4:12pm

To:

Cc:

Bcc:

Subject: RE: Levy on Federal government entities?

I am sure that this levy was not part of the electronic FPLP program, so it could not be a 6331(h) levy because of the Service's current practice. So it falls either under (a) (allowing the Service to levy on whatever payment is due at the time of the levy), or (e) (allowing the IRS to levy on the payment now due, and the future stream of payments due in the future).