

ID: CCA_2017030811471220

UILC: 6331.18-00

Number: **201722027**

Release Date: 6/2/2017

From: [REDACTED]

Sent: Wednesday, March 08, 2017 11:47:13 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Follow-up to my voicemail

Good morning.

As we discussed yesterday, Treas. Reg. 301.6331-1(c) provides, in relevant part:

A notice of levy may be served by mailing the notice to the person upon whom the service of a notice of levy is authorized under paragraph (a)(1) of this section. In such a case the date and time the notice is delivered to the person to be served is the date and time the levy is made. If the notice is sent by certificated mail, return receipt requested, the date of delivery on the receipt is treated as the date the levy is made. If, after receipt of a notice of levy, an officer or other person authorized to act on behalf of the person served signs and notes the date and time of receipt on the notice of levy, the date and time so¹ noted will be presumed to be, in the absence of proof to the contrary, the date and time of delivery.

Therefore, under the regs, when levy is made by mail, the date of delivery is the date of the levy. Had the Service used cert. mail/return receipt requested, the date on the receipt would have been the delivery date, i.e., the levy date. Here, the date the levy source acknowledged receipt is the delivery date/levy date, as there do not appear to be any facts establish a different date.

As you noted, IRM 5.1.19.4 (4) provides: "Proceeds received as a result of a levy that was served prior to the CSED may be applied to the expired module(s)." That provision is only addressing proceeds that have posted after the CSED, not time-barred levies. In other words, that provision covers situations where the levy was timely.