

ID: CCA_2017103109524120

UILC: 6343.00-00

Number: **201746024**

Release Date: 11/17/2017

From: [REDACTED]

Sent: Tuesday, October 31, 2017 9:52:41 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: assessment/levy question

Good morning.

A portion of a deficiency assessment was abated as excessive. However, the Service issued a levy reflecting the excessive amount. Cindy asked if “the levy [is] good up to the correct amount of the assessment or should R withdraw levy and issue new one for correct amount?” Last week, I tossed around a couple of ideas. This is a better solution than what I suggested last week: Form 668-D, Release of Levy/Release of Property from Levy, has a section for doing a partial release, and it can be used here. By the way, I don’t understand the supervisor’s reasoning.

If you would like to discuss this further, please contact me.