

ID: CCA\_2018060712370551

UILC: 6335.00-00

Number: **201825030**

Release Date: 6/22/2018

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**From:** [REDACTED]

**Sent:** Thursday, June 07, 2018 12:37:06 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** seizure/sale question

and I discussed your question, and we agree that in your case, the Service should follow 6335 and 6337 due to the seizure from the taxpayer. Let me know if you want to discuss further.