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**From:** [REDACTED]  
**Sent:** Wednesday, February 07, 2018 2:33:23 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** FW: Innocent Spouse and Jeopardy

Good afternoon,

A “jeopardy levy” is not limited to situations in which there is a jeopardy or termination assessment. See IRM 5.11.3, *Notice of Levy - Jeopardy Levy without a Jeopardy*. A jeopardy levy without a jeopardy or termination assessment can happen: (1) after the tax is assessed but before the section 6303 notice and demand for payment is issued; (2) after the notice and demand is issued but before the 10-day period in section 6331(a) has expired; (3) after the 10-day period but before the 30-day notice of intent to levy (section 6331(d)) and notice of a right to a CDP hearing (sections 6320(a) and 6330(a)) have been issued; or (4) after the notice of intent to levy and notice of a right to a CDP hearing have been issued, but before the 30-day period has passed. See I.R.M. 5.11.3.5.

A jeopardy levy requires a condition that would have allowed a jeopardy assessment to be made even if there has not been a jeopardy or termination assessment. I.R.M. 5.11.3.2. See Policy Statement P-4-88 in I.R.M. 1.2.13.1.27 regarding what needs to be present to make a jeopardy assessment. Collection is in jeopardy when at least one of the following conditions exists: (1) the taxpayer is or appears to be designing to leave the United States or to conceal himself; (2) the taxpayer is or appears to be designing to hide, transfer, conceal, or dissipate his assets; (3) the taxpayer's financial solvency appears to be imperiled; or (4) an individual is in physical possession of cash, or its equivalent, in excess of \$10,000 who does not claim the cash as his, or as belonging to another person whose identity can be readily ascertained and who acknowledges ownership of the cash. Policy Statement P-4-88; see I.R.C. § 6867(a); Treas. Reg. § 1.6851-1(a)(1).

Please let us know if you have any other questions or concerns.

Thanks,