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From: [REDACTED]

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To: [REDACTED]

Subject: Continuous Levies and CSEDs

Good Afternoon

During the recent ROTA call with this office, a question was raised regarding the effect of levies on other income, specifically with regard to Social Security income, once a CSED has run. Please share this with your staff.

First, we want to clarify an initial point. One of the ROTAs stated that a continuous wage levy under IRC § 6331(e) would remain in effect even if the CSED had run so long as the levy was made prior to the end of the CSED. This is not accurate. If the IRS has issued a continuous wage levy, the levy is released at the end of the CSED. This also holds true for FPLP levies under IRC § 6331(h), with an exclusion due to imminently ending CSEDs.

However, in the case of a levy specifically on Social Security income under IRC § 6331(a), the levy would continue after the CSED runs due to the fact that the taxpayer has a fixed and determinable right to future payments of Social Security income at the time the levy arose.

Thanks for your patience while we confirmed the points above with the levy experts in Counsel.

For further information, please see:

IRC § 6331(e)

Treas. Reg. § 301.6343-1(b)(1)(ii)

IRM 5.11.7.2.2.2(2)

IRC § 6331(a)

Treas. Reg. § 301.6343-1(b)(1)(ii)

Let me know if you have any further questions.

Best