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From:

Sent: Tuesday, 12/15/15 4:05pm

To:

Cc:

Bcc:

Subject: RE: Levy on Federal government entities?

Even though the payments to the attorney may be considered federal payments, the IRS has only implemented section 6331(h) by serving electronic levies on other federal agencies in a program called the "Federal Payment Levy Program." It does not rely on section 6331(h) to serve any other type of levies. So this is either an (a) or an (e) (wage) levy. Arguably, the regulation's definition of "wages" is broad enough to treat this as a continuous wage levy.