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From: [REDACTED]

Sent: Wednesday, June 20, 2018 1:22:35 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: One more thing! FW: IRC 6334 "personal residence" question

Yes, the parties are the ones listed in the regs. As Treas Reg 301.6334-1(d) states, judicial approval is needed prior to levy of property that is owned by the taxpayer and used as the principal residence of the taxpayer, the taxpayer's spouse, the taxpayer's former spouse, or the taxpayer's minor child. BTW, 6334(e) does not say "personal residence"—it says "principal residence" which is a condensed version of "principal residence of the taxpayer" used in 6334(a)(13)(B). Maybe that was the source of your question? If you are asking *why* the regs include parties not specifically mentioned in section 6334, I believe that language comes from the conference report.

I am not familiar with the training text you quoted, and I am not sure what's troubling about section 6334(a)(13), which addresses both residences in small dollar amounts and principal residence seizures. Section 6334(a)(13)(A) exempts residences in small dollar amount cases. Section 6334(a)(13)(B) exempts principal residences except as provided in section 6334(e).