



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

5.11.7

OCTOBER 22, 2024

## EFFECTIVE DATE

(10-22-2024)

## PURPOSE

- (1) This transmits revised IRM 5.11.7, Notice of Levy, Automated Levy Programs.

## SCOPE

- (1) This IRM information pertains to the Collection automated levy programs' criteria and procedures. These programs are the State Income Tax Levy Program, Federal Payment Levy Program, Alaska Permanent Fund Dividend Levy Program, and Municipal Tax Levy Program.

## MATERIAL CHANGES

- (1) Revised text throughout for editorial changes, updated broken links, changed W&I to Taxpayer Services, changed FMS to BFS, and updated signature name.

## EFFECT ON OTHER DOCUMENTS

IRM 5.11.7, Automated Levy Programs, dated July 1, 2022, is superseded.

## AUDIENCE

SBSE Collection Employees (except Campus Compliance), Appeals, and Taxpayer Services

## RELATED RESOURCES

- (1) Information intended for Campus Compliance and other personnel can be found in IRM 5.19.9, Liability Collection, Automated Levy Programs.

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5.11.7

Automated Levy Programs

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5.11.7.1  
(07-01-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM contains guidance for working Automated Levy Programs (ALPs). The ALPs include the Federal Payment Levy Program (FPLP), the State Income Tax Levy Program (SITLP), the Alaska Permanent Fund Dividend Levy Program (AKPFD), and the Municipal Tax Levy Program (MTLP).
- (2) **Audience:** This IRM is designed for use by revenue officers, collection advisors, specialty collection insolvency advisors and their managers.
- (3) **Policy Owner:** Director, Collection Inventory, Delivery & Selection (CIDS), Small Business/Self-Employed Division (SBSE).
- (4) **Program Owner:** Automated Programs (an organization within CIDS).
- (5) **Primary Stakeholders:** SB/SE revenue officers, collection advisors, specialty collection insolvency advisors
- (6) **Program Goals:** Enforcement is a necessary component of a voluntary assessment system, see IRM 1.2.14.1.1 Policy Statement 5-1. While we will actively assist taxpayers to comply, we will also take appropriate enforcement actions when warranted to resolve the delinquency. Levies are an important enforcement tool. This IRM section provides the fundamental knowledge and procedural guidance for revenue officers in making levy determinations. This IRM section provides the fundamental knowledge and procedural guidance for blocking and unblocking, the ALPs. By following the procedures in this IRM employees will be able to block and unblock levies that are procedurally and legally correct to promote long-term voluntary compliance.

5.11.7.1.1  
(07-01-2022)  
**Background**

- (1) IRC 6331(h), Continuing levy on certain payments, as prescribed by the Taxpayer Relief Act of 1997 (Public Law 105–34) Section 1024, authorizes the IRS to issue *continuous* levies on payments referred to as “specified payments.” This Internal Revenue Manual (IRM) section provides revenue officers, collection advisors and specialty collection insolvency advisors directions for this levy process.

5.11.7.1.2  
(07-01-2022)  
**Authority**

- (1) Authorities relating to this section include:

Authority	Title
IRC 6103	Confidentiality and Disclosure of returns and return information
IRC 6330	Notice and opportunity for hearing before levy
IRC 6331	Levy and distraint
IRC 6332	Surrender of property subject to levy
IRC 6334	Property exempt from levy
26 CFR 301.6331-1	Levy and distraint
26 CFR 301.6332-1	Surrender of property subject to levy
26 CFR 301.6334-1	Property exempt from levy
26 CFR 301.6343-1	Requirement to release levy and notice of release

Authority	Title
26 CFR 301.6343-3	Return of property in certain cases
Rev. Proc. 2010-16	Definition of Last Known Address

5.11.7.1.3  
(07-01-2022)  
**Responsibilities**

- (1) The Director, Collection Inventory, Delivery & Selection is responsible for all policies within the automated levy programs.
- (2) Managers are responsible for ensuring these procedures are followed and employee actions are timely and accurate
- (3) Revenue officers, collection advisors and specialty collection insolvency advisors are responsible for following the procedures in this IRM.

5.11.7.1.4  
(07-01-2022)  
**Program Management and Review**

- (1) Targeted program reviews are periodically performed by Automated Programs to determine whether IRM guidance requires clarification or revision.
- (2) Management will ensure program effectiveness through program and operational reviews conducted by Automated Programs.
- (3) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see Publication 5170, Taxpayer Bill of Rights.

5.11.7.1.5  
(07-01-2022)  
**Program Controls**

- (1) Accounts subject to the Federal Payment Levy Program are identified by various IDRS transaction codes and the BFS indicator.

5.11.7.1.6  
(07-01-2022)  
**Terms/Definitions/ Acronyms**

- (1) Automated Levy Programs issue automated levies. Levies are transmitted electronically and levy proceeds are also received electronically.
- (2) The most commonly used acronyms used in this IRM are shown below.

Acronym	Definition
AKPFD	Alaska Permanent Fund Dividend Levy Program
ALP	Automated Levy Programs
BFS	Bureau of the Fiscal Service
CDP	Collection Due Process
CMS	Centers for Medicare and Medicaid Services
DETL	Disqualified Employment Tax Levy
DFAS	Defense Finance and Accounting Service
FEDCON	Federal Contractor
FERDI	Federal Employee/Retiree Delinquency Initiative

Acronym	Definition
FPLP	Federal Payment Levy Program
LIF	Low Income Filter
MTLP	Municipal Tax Levy Program
OPM	U.S. Office of Personnel Management
SITLP	State Income Tax Levy Program
SSA	Social Security Administration
TAS	Taxpayer Advocate Service
USPS	U.S. Postal Service

5.11.7.1.7  
(07-01-2022)

**Related Resources**

- (1) Employees will refer to related sections of IRM 5.11, Notice of Levy, as directed in this IRM.
- (2) Additional helpful information can be found on the *Servicewide Electronic Research Program (SERP)* website.

5.11.7.2  
(09-23-2016)

**State Income Tax Levy Program**

- (1) The State Income Tax Levy Program (SITLP) is one of four automated levy programs. SITLP matches a Master File database of delinquent taxpayers eligible to be levied against a database of state tax refunds for each state participating in SITLP.
- (2) Information pertaining to the SITLP criteria, process and procedures can be found under IRM 5.19.9, Liability Collection, Automated Levy Programs.

5.11.7.3  
(09-23-2016)

**Federal Payment Levy Program**

- (1) The Federal Payment Levy Program (FPLP) is an automated levy program the IRS has implemented with the Department of the Treasury, Bureau of the Fiscal Service (BFS) since 2000.
- (2) BFS administers the Treasury Offset Program (TOP) to collect delinquent **non-tax** debts for federal agencies. The FPLP was developed to interface with BFS TOP as a systemic and efficient means for the IRS to collect delinquent taxes.
- (3) IRS provides a weekly file of delinquent taxpayers to BFS. BFS matches the delinquent taxpayer file against federal payment files.

5.11.7.3.1  
(07-01-2022)

**Levy Authority and Background**

- (1) IRC 6331(h), Continuing levy on certain payments, as prescribed by the Taxpayer Relief Act of 1997 (Public Law 105–34) Section 1024, authorizes the IRS to issue *continuous* levies on payments referred to as “specified payments.”
- (2) The FPLP was developed as the automated means intended to administer this law; therefore, no paper levy documents (Form 668-A or Form 668-W) should be served to effectuate a levy under this statute. The federal agencies participating in this automated levy program process understand how this levy statute is administered and that the service of a paper levy document is the means of levy intended under IRC 6331(a) and/or (e).

- (3) The law allows up to fifteen percent (15%) of *specified payments* to be levied. *Specified payments* under IRC 6331(h)(2)(A) include any federal payment other than a payment for which eligibility is based on the income and/or assets of a payee. *Specified payments*, under IRC 6331(h)(2)(C), includes any annuity or pension under the Railroad Retirement Act, or benefit under the Railroad Unemployment Insurance Act. The payments subject to 15% in the FPLP are discussed in the next section. See IRM 5.11.7.3.1.1, IRS/BFS Interagency Agreement - Federal Payments Subject to the FPLP.
- (4) IRC 6331(h)(3) allows an increase of this continuous levy for up to one hundred percent (100%) of any specified payment due to a vendor of property, goods or services sold or leased to the Federal government. The 100% levy increase is incorporated into the FPLP for federal contractor/vendor payments. See IRM 5.11.7.3.1.1, IRS/BFS Interagency Agreement - Federal Payments Subject to the FPLP.
- (5) Although *Specified payments* may include unemployment benefits, workmen's compensation, certain public assistance payments, and the minimum exemption (from the levy of) wages, salary and other income, the IRS will **not** pursue these payments at this time.
- (6) The FPLP administers a levy. It is not a statutory or administrative offset. There are legal distinctions between the two civil collection actions. One distinction is that a levy is often subject to IRC 6330, Notice and opportunity for hearing before levy (Collection Due Process). Contact your local Area Counsel for more information.
- (7) Under IRC 6330(f), the IRS can serve a levy to collect employment taxes prior to notifying the taxpayer of their right to a Collection Due Process (CDP) hearing if the levy qualifies as a "disqualified employment tax levy" (DETL), and it can serve a levy on a "federal contractor (FEDCON)" prior to notifying the taxpayer of their right to a CDP hearing. If these levies are served under IRC 6331(h) as FPLP levies, the post-levy CDP rights are granted under IRC 6330(f). Additional information on DETL levies can be found in IRM 5.1.9.3.14, Disqualified Employment Tax Levy. Further information on the FPLP DETL and FEDCON levies is in the subsections below.
- (8) In serving a notice of levy, or release of such levy, with respect to any applicable government payment, IRC 6103(k)(6) authorizes BFS to send levy information to non-Treasury disbursed offices such as the Defense Finance and Accounting Service (DFAS), the US Postal Service (USPS), and Centers for Medicare and Medicaid Services (CMS), to the extent that such disclosures are necessary to obtain information, which is not otherwise reasonably available, for investigatory and tax administration purposes. Furthermore, IRC 6103(n) permits the disclosure of returns and return information to any person to the extent necessary in connection with the processing, storage, transmission and reproduction of such returns and return information, the programming, maintenance, repair, testing, and procurement of equipment, and the provisions of other services, for tax administration purposes.



5.11.7.3.1.1  
(07-01-2022)

**IRS/BFS Interagency  
Agreement - Federal  
Payments Subject to the  
FPLP**

(1) The interagency agreement between the IRS and BFS provides for certain federal payments disbursed or administered by BFS to be systemically and continuously levied. BFS is the levy source for all levies issued through the FPLP — *not* the federal payment agencies.

(2) The following federal payments are subject to the FPLP:

Federal Payment Type	Explanation
<b>Civil Service or Federal employee retirement pension annuities</b>	Are administered through the Office of Personnel Management (OPM) Civil Service Retirement System (CSRS) and Federal Employee Retirement System (FERS). The FPLP will levy 15% of the payment. <b>Note:</b> The FPLP does not levy the annuity payments in the Federal retirement Thrift Savings Plan (TSP).
<b>Treasury disbursed Federal civilian agency (non-Defense) contractor/vendor payments</b>	The FPLP will levy 100% of the payment.
<b>Federal employee travel payments</b>	Advances and reimbursements. The FPLP will levy 15% of the payment.
<b>Federal (civilian) employee salaries</b>	Are administered by the salary paying agencies (SPA): United States Department of Agriculture (USDA) National Finance Center (NFC) Department of the Interior (DoI) National Business Center (NBC), USPS, General Services Administration (GSA), and Defense Finance and Accounting Service (DFAS). <b>Note:</b> DFAS, as a SPA, pays out some federal civilian employee salaries, as well as the Defense civilian employee and the military uniformed active/reserve member salaries and military retiree payments. The FPLP does not include the military uniformed services members' salaries. <b>Note:</b> See Exhibit 5.11.7-1., FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS, for the listing of the federal agencies whose payrolls are administered by these salary paying agencies. Federal employee salaries will be levied for 15% of the gross wages or salary remaining after current taxes, health insurance premiums, retirement contributions, and, if applicable, court ordered child support payments are deducted. There should be no other deductions taken into consideration for the 15% calculation.

Federal Payment Type	Explanation
<b>Social Security Administration (SSA) benefit payments under Title II of the Social Security Act</b>	<p>AKA Federal Old Age, Survivors and Disability Insurance (OASDI) benefits.</p> <p>(The exceptions are disability insurance payments, dependent child benefits, claims for lump sum payments, and payments that have partial withholding to repay an SSA benefit overpayment.)</p> <p>The FPLP will levy 15% of the payment.</p> <p><b>Note:</b> Supplemental Security Income (SSI) payments are not subject to the FPLP.</p>
<b>Department of Defense (DoD) contractor/vendor payments</b>	<p>Are paid through the Defense Finance and Accounting Service's (DFAS) payment systems.</p> <p>The FPLP will levy 100% of the payment.</p>
<b>Army Corp of Engineers (ACOE) and the United States Postal Service (USPS) contractor/vendor/supplier payments.</b>	<p>The ACOE payments are levied at 100% of the payment.</p> <p>The USPS vendor/supplier payments are levied at 100%.</p>
<b>Centers for Medicare and Medicaid Services (CMS) - Medicare Parts A (hospital), B (doctor), C (managed care) and D (prescription) provider and supplier payments</b>	<p>Medicare Parts A and B payments are disbursed through the CMS Healthcare Integrated Government Ledger Accounting System (HIGLAS) are in the FPLP.</p> <p>Medicare Parts C and D payments are disbursed by the Treasury Department and are in the FPLP.</p> <p>Medicare provider/supplier payments are levied at 100% of the payment, per the Medicare Access and CHIP Reauthorization Act of 2015.</p> <p><b>Note:</b> <i>Medicaid</i> provider/supplier payments are not subject to levy under IRC 6331(h) or FPLP. These payments are administered and paid out by state government agencies for CMS. The payments may still be subject to levy under IRC 6331(a).</p>
<b>Miscellaneous Payments</b>	<p>Non-means tested, such as discretionary one-time payments and expenditures paid out by different Federal agencies' specialty programs. These are payments made for various federal program-related expenditures, including:</p> <ul style="list-style-type: none"> <li>• interagency transfers</li> <li>• non-means tested loans</li> <li>• grants</li> <li>• medical, and</li> <li>• emergency and other administrative obligations</li> </ul> <p>Also, included are payments from the Commodity Credit Corporation, also known as farm subsidy payments.</p> <p>The FPLP will levy 15% of the payment.</p>
<b>Railroad Retirement Board (RRB) Benefit Payments</b>	<p>Are monthly annuity or pension payments under the Railroad Retirement Act (RRA), except the RRA Tier 2 benefit portion.</p> <p>The FPLP will levy 15% of the payment.</p>

Federal Payment Type	Explanation
<b>Military Retirement Payments</b>	<p>Are administered by the Defense Finance and Accounting Service (DFAS). FPLP will levy 15% of the payment.</p> <p><b>Note:</b> Taxpayers receiving disability payments and Medal of Honor recipients <b>will not</b> be subject to the FPLP.</p> <p><b>Note:</b> DFAS does not process the levy on those taxpayers, even though a TC971 AC062 may be present on the module.</p>

- (3) Prior to 2006, on delinquent IMF joint income tax and BMF sole proprietor tax liabilities, the FPLP only levied federal payments that matched to the *primary* TIN. Starting January 2006, FPLP also began matching and levying federal payments identified for valid *secondary or cross-reference* (XREF) SSNs on those IMF and BMF accounts.
- (4) See Exhibit 5.11.7-2, Table of Federal Payments Subject to the FPLP, for the payment types that are levied through the FPLP; the type of Master File accounts that match with a certain federal payment type; and the levy percentage, i.e. 15% or 100%.
- (5) If a taxpayer is receiving two or more types of federal payments that are available for levy through the FPLP, then each of those payments will be levied. The FPLP cannot selectively levy a certain payment separately for a particular taxpayer. Likewise, if both spouses on joint income tax liabilities are receiving federal payments subject to the FPLP, then both will be levied. The FPLP cannot levy only a certain spouse separately for their joint delinquent tax module.

5.11.7.3.1.2  
(08-12-2011)  
**Delegation Authority**

- (1) The delegation authority to issue an IRC 6331(h) levy, levy release, and return of levied property remains the same as outlined in Delegation Order 5-3. See IRM 1.2.44.4, Levy on Property in the Hands of a Third Party.
- (2) Certain Taxpayer Advocate Service (TAS) employees are delegated to release systemically generated levies such as the FPLP, but only under the procedures contained in IRM 5.11.7.3.6 (or successor provisions). See Delegation Order No. 13-2 (Rev 1.), IRM 1.2.50.3. TAS employees cannot, however, take action on a case that is open in another function. TAS employees may only generate levy releases on collection modules **not** assigned to Automated Collection System (ACS) Status 22 with an open control base only or collection field Status 26. See IRM 13.1.4.2.3.15, Levy Release Authority and Return of Levy Proceeds, or refer to TAS Delegation Order authorities and successor revisions.

5.11.7.3.1.3  
(09-23-2016)  
**Third Party Notification**

- (1) The FPLP systemic process is not subject to third party notification provisions under IRC 7602(c), Examination of books and records, Notice of contact of third parties, because contact is made between electronic database(s).
- (2) Third-party contact provisions must be satisfied prior to any *personal* contact with BFS (or other federal agencies and third parties) about taxpayers subject to FPLP.

5.11.7.3.2  
(07-01-2022)

**FPLP Selection Criteria**

- (1) The FPLP is a systemic process where all modules are first selected under certain collection statuses, but then may be excluded if certain freeze codes exist while in the status. This subsection and its exhibits describe the selection and exclusion process.
- (2) The following Individual and Business Master File (IMF and BMF) balance due tax accounts with the collection module status can be selected into the FPLP:
  - a. **Taxpayer Identification Number (TIN)** is a valid Social Security Number (SSN) or Employer Identification Number (EIN);
  - b. **Master File Tax Code (MFT)** is 01 through 06, 08 through 17, 29 through 31, 33, 34, 36, 37, 43, 44, 50, 51, 55, 60, 63, 64, 67, 77, 78, 82, 83;
  - c. **Collection Module Status** is Master File Status 22, 23, 24, 26 or Integrated Data Retrieval System (IDRS) Transaction Code (TC) 530, with Closing Code (CC) 03, 06, 09, 10, 12, 37, 38 or 39.

5.11.7.3.2.1  
(08-12-2011)

**Business Master File  
(BMF) Modules Selected  
for the Disqualified  
Employment Tax Levy  
(DETL)**

- (1) For a BMF employment tax module (MFT 01, 10, 11, 14 and 16) to qualify for a DETL, there must have been a CDP hearing previously requested on another BMF employment tax module no more than two years prior to that DETL-qualified module's period end date.
- (2) BMF employment tax modules that are selected into the FPLP, may also be subject to the DETL process. In order to select FPLP DETL periods, a new FPLP BMF entity indicator "AC 630 (YYYYMMDD) DATE" has been created. This new indicator is displayed in the BMF entity CC BMFOLE. A taxpayer's employment tax module may be selected for a FPLP DETL, if the entity indicator's action code (AC) 630 date is within the "two-year look back" period of that DETL-qualifying module's period end date.
- (3) The FPLP BMF entity indicator "AC 630 (YYYYMMDD) DATE" is defined as the following:
  - a. The FPLP BMF entity indicator "AC 630 YYYYMMDD" will display a date which is the tax period end date of the latest BMF employment tax module containing a posted TC 971 AC 630 (levy or levy/lien combo for CDP appeal hearing request.)
  - b. "AC 630 YYYYMMDD" can only post one employment tax module's period end date at a time. For entities that have multiple employment tax modules with a TC 971 AC 630, the FPLP and BMF will post the period end date of the latest module with a TC 971 AC 630. The DETL would be issued on balance due modules where the indicator date is within two years of the modules' period end date - which will likely be later periods. The rationale is to issue the DETL on later pyramiding tax periods/quarters.
  - c. Even if the latest employment tax period with a TC 971 AC 630 is reversed by a Withdrawal - that period's end date will still be displayed.
  - d. "AC 630 YYYYMMDD" period end date can be overlaid when a later period employment tax module posts a TC 971 AC 630. This is regardless of the TC 971 AC 630 posting date. Again, as stated, the indicator will always post from the latest period employment tax module with a TC 971 AC 630. Therefore, be aware that a DETL-qualified module may have been selected based on an earlier posted "AC 630" period end date.

- (4) All federal payments available in the FPLP, except SSA and RRB payments, may be subject to a FPLP DETL. (The CDP notice will be issued prior to issuing the FPLP levy on SSA payments.)
- (5) See IRM 5.11.7.3.3, FPLP Systemic Processes and Indicators, and IRM 5.11.7.3.3.4, Levy Service Process, for the specific transaction codes on how to recognize when an employment tax module is selected into the FPLP DETL process.

5.11.7.3.2.2  
(08-12-2011)  
**Exclusions**

- (1) Tax modules or the taxpayer entities that qualify for the FPLP but have certain condition and freeze codes under the primary Taxpayer Identification Number (TIN) will be excluded from FPLP selection.
- (2) Accounts that are generally excluded from the FPLP are those that, statutorily or operationally, should not be in levy status and are coded that way in the Master File or Taxpayer Information File. Those accounts include unable-to-pay; pending installment agreements (IA) posted prior to a FPLP levy; approved installment agreements; pending or approved Offers-in-Compromise (OIC); open Disaster Zone indicators; Combat Zone; open bankruptcies or litigation; certain pending claims and adjustments; innocent spouse modules; and certain imminent Collection Statute Expiration Date (CSED) modules. See Exhibit 5.11.7-3, FPLP Exclusion Criteria, which displays the list and description of entity and module transaction and freeze codes that are excluded from FPLP.

**Note:** If a module is in the FPLP, and subsequently moves into one of these exclusions, then the module will **systemically** reverse out of the FPLP.

**Example:** If a Status 26 module, which is in the FPLP, changes to status 72 with TC 520, the module will systemically reverse out of the FPLP.

**Example:** If a Status 26 module, which is in the FPLP, is closed as an unable to pay with a TC 530 CC 32, the module will systemically reverse out of the FPLP.

- (3) Social Security benefit payments will not be subject to the FPLP levy if either of the following exists:
  - the taxpayer enters into a repayment agreement with the Social Security Administration (SSA) because of overpaid benefits.
  - if SSA has an active IRS paper levy (Form 668-W) it is honoring. By interagency agreement, SSA may honor the paper levy instead of the FPLP levy if a taxpayer is erroneously levied with both the paper and FPLP attaching their benefits, known as a “double levy” situation. Instead of returning the paper levy, SSA will honor it in lieu of the FPLP. The FPLP will need to be removed from the account. See IRM 5.11.7.3.5.1, FPLP or Paper Levy.

5.11.7.3.2.3  
(07-01-2022)  
**Low Income Filter (LIF)  
Exclusion**

- (1) Delinquent Individual Master File (IMF) taxpayers who qualify for the FPLP and are reported to receive SSA benefit, military retirement payments or Railroad Retirement Board (RRB) benefit payments, will be excluded from the program if their estimated total income falls below 250% of the Department of Health and Human Services (HHS) Poverty Level Guidelines (PLG). These taxpayers are processed through the FPLP Low Income Filter (LIF).

- (2) Taxpayers who have any of the following conditions are not processed through the FPLP LIF analysis and are selected into the FPLP:

- there is a delinquent unfiled return coded as a Tax Delinquency Investigation (TDI) status 03 under the entity's primary SSN;

**Note:** If the taxpayer has filed an income tax return for one of the last three years and has no outstanding return delinquencies following the last return filed they will be processed through the LIF.

- the current entity name line does not match with the balance due module name line;
- the entity spouse SSN is invalid;
- certain asset documents under the entity's SSN(s) are reported in IRP:

#  
#  
#  
#  
#  
#

- the SSA or RRB income under the entity SSN(s) is not reported to the Information Returns Processing (IRP) Master File.

- (3) In the LIF process, the total income source examined on these taxpayers will be either the total positive income (TPI) from their current year income tax return, if any, or from certain income documents reported on the current year IRP Master File, whichever is later. See Exhibit 5.11.7-4, Low Income Filter Estimated Income - Information Returns Processing Master File. If both current year documents are available, then the source with the greater amount is examined.

**Note:** If the current name line on Master File entity displays a joint name line, then the total income source examined in the IRP Master File will be both taxpayers.

- (4) Taxpayer accounts that are processed through the FPLP LIF are identified with TC 971 AC 543 posted in their entity. The TC 971 AC 543 indicates that the FPLP LIF analysis processing has taken place to determine if the balance due modules should be selected or excluded from the FPLP.

- (5) The TC 971 AC 543 will display:

- date and cycle of the LIF analysis
- total income amount
- income source identified - either 'IR' or 'TP', followed by a 1 (income below) or a 2 (income at or above 250% of the PLG amount)
- income source year

**Example:** xxxxx

Command Code (CC) **IMFOLE or ENMOD**  
**TC 971 (Date/Cycle/DLN) AC 543 Misc: IR22020 Income: 60,000**



**Example:** The entity is joint taxpayers with the primary spouse receiving social security income, and their 2019 income tax return has \$25,000 total positive income reported. The 2019 IRP total income is \$20,000.

**CC IMFOLE or ENMOD**

**TC 971 (Date/Cycle/DLN) AC 543 Misc: TP12019 Income: 25,000**

- (6) If the TC 971 AC 543 total income amount is **below** 250% of the HHS PLG amount, then the taxpayer's balance due modules will be excluded or removed from the FPLP. If the income amount is **at or above** 250% of the PLG amount, then the taxpayer's balance due modules will be selected into the FPLP.

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5.11.7.3.2.4  
(09-23-2016)  
**Modules Systemically  
Blocked from FPLP**

- (1) Certain modules that may be selected into the FPLP, as discussed above, are systemically blocked from the program with TC 971 AC 061 (with the Document Locator Number (DLN) displaying a series of 8s or 9s). Under certain conditions, these accounts may be manually or systemically unblocked. See IRM 5.11.7.3.6.4, Removal (Reversal) of the FPLP Block with TC 972 AC 061.

- a. All modules moving into Status 22 (ACS) are systemically blocked.

**Note:** Modules that are placed in certain ACS inventories will be systemically unblocked. See IRM 5.19.9.4.2.4, Liability Collection Automated Levy Programs, FPLP, Modules Systemically Blocked From FPLP.

- b. State and local government entities with employment code "G" and/or "T", and Indian Tribal Governments (ITG) and Alaska Native Villages with Master File indicator "I" are systemically blocked from the FPLP with TC 971 AC 061. If it is necessary to collect the accounts through the FPLP, then collection employees may manually unblock (TC 972 AC 061) these entities' balance due modules.

**Caution:** Collection employees must contact the ITG specialist assigned to the Tribe prior to reversing the FPLP block on an ITG case. Refer to IRM 5.1.12.24, Indian Tribal Governments.

5.11.7.3.3  
(09-23-2016)  
**FPLP Systemic  
Processes and  
Indicators**

- (1) The FPLP has five (5) systemic processes. Each process has its own specific transaction code (TC) and/or indicators and are outlined in the following sub-sections.
- a. Case and Module Selection Process (TC 971 AC 060)
  - b. Matching Process (TC 971 AC 062)
  - c. FPLP Notice Process (TC 971 AC 069 or AC 169)
  - d. Levy Service Process (TC 971 AC 662, AC 762, AC 677)
  - e. Levy Payment Process (TC 670 DPC 18 or 19)

- (2) The table below describes, in general, the FPLP transaction codes on a module. The subsections provide more detail. These TCs **are systemically generated only** (unless otherwise noted as being able to manually input).



**FPLP TC 97X Codes**

<b>FPLP GENERATED TRANSACTION (TC 971) ACTION CODES (AC)</b>	<b>FPLP ACTION</b>	<b>POSTED DEFINITION (TC 971)</b>	<b>REVERSAL DEFINITION (TC 972)</b>	<b>REFERENCE</b>
<b>AC 060</b>	SELECTION	Module selected for FPLP.	Module reversed out of FPLP. Reverses TC 971 AC 060. Also reverses TC 971 AC 662, 762, 677.	IRM 5.11.7.3.3.1
<b>AC 061 (may be manually input)</b>	BLOCK OR RELEASE	Module blocked from FPLP.	Reversal of <i>FPLP Block</i> on module. Reverses TC 971 AC 061 - systemic or manual.	IRM 5.11.7.3.2.4IRM 5.11.7.3.6.4
<b>AC 062</b>	MATCH	FPLP account matched with a federal payment, or FPLP account will be posting a levied federal payment. The <i>DLN</i> displays the federal agency source; the type of federal payment and that a <b>match</b> is found. The " <i>XREF TIN</i> " field may display the primary or secondary/XREF TIN that matched with the federal payment. The " <i>Miscellaneous</i> " field may display more federal agency source codes.	Federal payment <b>match</b> posted in error. Reverses TC 971 AC 062.	IRM 5.11.7.3.3.2 Exhibit 5.11.7-5 Exhibit 5.11.7-6

FPLP GENERATED TRANSACTION (TC 971) ACTION CODES (AC)	FPLP ACTION	POSTED DEFINITION (TC 971)	REVERSAL DEFINITION (TC 972)	REFERENCE
<b>AC 069 (may be manually input)</b>	CDP NOTICE	FPLP generated the collection due process, <i>Intent to seize your assets and notice of your right to a hearing</i> (CP 90 or 297) from the TC 971 AC 062 match. Or, the FPLP generated the DETL or FEDCON post-levy collection due process, <i>Notice of seizure and notice of your right to a hearing</i> (CP 297A, 90C or 297C) (see below). For IMF joint returns, the spouse SSN will be displayed on the XREF TIN field, including each of the SSNs on joint income tax liabilities. For BMF, no XREF TIN will display. Other CDP notices may display the TC 971 AC 069: -LT 11 : ACS issued -L1058: Field Collection issued -CP 77 or 177: Alaska Permanent Fund Dividend Levy Program (AKPFD) issued -CP 92: State Income Tax Levy Program (SITLP) issued	CDP notice not mailed. Reverses TC 971 AC 069.	IRM 5.11.7.3.3.3IRM 5.11.7.3.4
<b>AC 169</b>	SSA NOTICE	FPLP generated <i>Intent to seize up to 15% of your Social Security benefits</i> (CP 91/298). The XREF TIN field will display the matched SSN of either the primary or secondary/ XREF SSN from the TC 971 AC 062.	CP 91/298 not mailed. Reverses TC 971 AC 169.	IRM 5.11.7.3.3.3IRM 5.11.7.3.4

FPLP GENERATED TRANSACTION (TC 971) ACTION CODES (AC)	FPLP ACTION	POSTED DEFINITION (TC 971)	REVERSAL DEFINITION (TC 972)	REFERENCE
<b>AC 662</b>	SERVICE OF LEVY	A FPLP levy is served to BFS whether or not a federal payment source is found. The account will have a FPLP federal payment source only if a TC 971 AC 062 or a TC 670 DPC 18 or 19 also posts. The "Miscellaneous" field will display the literal "SAL-OTH-RRB" (which is a levy for all federal payment types except SSA) or "SSA ". For current levies issued prior to January 2009, the "Miscellaneous" field will also display the literal "PREEXISTING".	<b>TC 972 AC 662 does not display.</b> Reversal of this AC is known when a subsequent TC 972 AC 060 is systemically posted. FPLP levy is released. Module is removed from the FPLP.	IRM 5.11.7.3.3.4
<b>AC 762</b>	SERVICE OF DETL	A FPLP Disqualified Employment Tax Levy (DETL) is served to BFS whether or not a federal payment source is found. The 971 AC 762 levy will generate the DETL post-levy CDP notice (CP 297A) and posts a TC 971 AC 069. The account will have a FPLP federal payment source only if a TC 971 AC 062 or TC 670 DPC 18 or 19 posts.	<b>TC 972 AC 762 does not display.</b> FPLP DETL levy is released and module is removed from the FPLP when a subsequent TC 972 AC 060 is systemically posted.	IRM 5.11.7.3.3.4

FPLP GENERATED TRANSACTION (TC 971) ACTION CODES (AC)	FPLP ACTION	POSTED DEFINITION (TC 971)	REVERSAL DEFINITION (TC 972)	REFERENCE
<b>AC 677</b>	SERVICE OF FEDCON LEVY	A federal contractor (FEDCON) levy is served to BFS if there is a federal contractor indicator (TC 971 AC 647) on the entity. The 971 AC 677 generates a FEDCON post-levy CDP notice (CP 90C or 297C) and posts a TC 971 AC 069. The “Miscellaneous” field will display the literal “SAL-OTH” (which is a levy for all federal payment types except SSA or RRB.) The account will have a FPLP federal payment source only if a TC 971 AC 062 or TC 670 DPC 18 or 19 posts.	<b>Reversal TC 972 AC 677 does not display.</b> FPLP FEDCON levy is released and module is removed from the FPLP when a subsequent TC 972 AC 060 is systemically posted.	IRM 5.11.7.3.3.4
<b>AC 062</b>	LEVY HIT	FPLP account will be posting a levied federal payment. (Subsequent TC 670 to follow.) The <i>DLN</i> displays the federal agency source; the type of federal payment and that a levy hit was found. The “ <i>XREF TIN</i> ” field may display the primary or secondary/ XREF TIN that receives the federal payment. The “ <i>Miscellaneous</i> ” field may display more federal agency source codes.	Federal payment <b>levy hit</b> posted in error. Reverses TC 971 AC 062.	IRM 5.11.7.3.3.2 Exhibit 5.11.7-5 Exhibit 5.11.7-6

*Other FPLP codes*

OTHER FPLP TC'S	FPLP ACTION	POSTED DEFINITION	REVERSAL DEFINITION	REFERENCE
<b>TC 670 DPC 18 or 19</b>	FPLP LEVY PAYMENT POSTED	FPLP designated payment code. DPC 18 is from the primary TIN; DPC 19 is from the secondary or XREF SSN.	TC 672 - systemic reversal of TC 670 DPC 18 or 19. FPLP payment reversed by BFS due to non-entitlement claim initiated by federal payment agency source.	IRM 5.11.7.3.3.5

5.11.7.3.3.1  
(10-22-2024)  
**Case and Module  
Selection Process (TC  
971 AC 060)**

- (1) All delinquent modules that meet the selection criteria will be transmitted to BFS to be matched with federal payments. See IRM 5.11.7.3.2, FPLP Selection Criteria.

**Note:** Although a taxpayer may never receive a federal payment, their tax module may still meet the selection criteria and will be transmitted to BFS to search for a possible future match.

**Note:** If a module is selected, it remains in its original MF collection status. The module's collection status progression may continue, i.e. account going from Status 22 to Status 26.

- (2) When the module is selected, a TC 971 AC 060 will post. An unreversed TC 971 AC 060 generates the following account indicators:
- MF entity screens (IDRS cc IMFOL/BMFOL) will display the indicator BFS CD:1, and IDRS entity screens (cc ENMOD) will display BFS-CD>1, if at least one module is selected with an unreversed TC 971 AC 060. If there are no modules selected, then the indicator will display 0 or no digit.
  - Integrated Collection System (ICS) will display a red literal "**FPLP**" indicator on the case summary screens. The red "**FPLP**" is generated from the IDRS entity screen indicator BFS CD>1.
  - Each MF and IDRS tax module (cc IMFOLT/BMFOLT, TXMOD) and ICS module summary screen will display the following indicators:

BFS CD (VALUE) ON MODULE	DEFINITION
1	Not selected into the FPLP, but at one time was included. (Do not confuse this <b>module</b> value with the <b>entity</b> value of <i>BFS CD:1</i> described in the previous paragraph.)
3	Currently selected into the FPLP and unreversed TC 971 AC 060 present on module.

d. Other values indicate the module is blocked from FPLP:

BFS CD (VALUE) ON MODULE	DEFINITION
4, 5, 7	MANUAL FPLP block (TC 971 AC 061) present on module
8, 9, B	SYSTEMIC FPLP block (TC 971 AC 061) (DLN has a series of 8s or 9s) present on module
C, D, F	Both MANUAL and SYSTEMIC FPLP block (2 or more unreversed TC 971 AC 061) present on module

- (3) The FPLP cases that are sent to BFS become part of the BFS National Interactive Delinquent Debtor Database (NIDDD) of U.S. Federal debtors, which includes non-tax debtors. This BFS federal debtor database is shared with the GSA System for Award Management (SAM) database. SAM (<https://www.sam.gov>) is the Federal government's centralized registrar database of taxpayer entities who register to bid for a federal contract or grant. The SAM flags federal registrants who have federal debt in the BFS NIDDD, including FPLP tax debt. The SAM record will indicate 'yes' or 'no' for a federal debt. No other debt information is provided. If a registrant inquires about their debt flag, then BFS or GSA will refer them to the IRS to resolve their accounts. For IRS tax debts, a taxpayer's debt flag will be removed when they are removed from the FPLP.

5.11.7.3.3.2  
(09-23-2016)  
**Matching Process (TC  
971 AC 062)**

- (1) Once a tax module is selected for the FPLP, it is transmitted to BFS. If BFS identifies a Federal payment or source match, then a TC 971 AC 062 will post on the module.
- (2) The matched TIN will be displayed under the TC 971 AC 062 XREF field for IMF accounts and BMF accounts.
- (3) The DLN associated with TC 971 **AC 062** will include information about:
- Federal payment agency source codes
  - Type of federal payment matched
  - If the module identified a **match** and/or an impending **levy** payment. See Exhibit 5.11.7-5, TC 971 AC 062 Document Locator Number (DLN) Format of Federal Payment Type, for the descriptive format of the TC 971 AC 062 DLN, and Exhibit 5.11.7-6, Federal Payment Agency Identifier Code List, for the type of federal payment and federal payment agency source.

**Note:** The federal payment agency source for federal salaries paid by NFC and NBC will only display the codes of NFC and NBC, rather than the actual federal employer (or "suboffice" code) of the federal employee taxpayer. See Exhibit 5.11.7-1, FPLP - Federal Employee Salary Paying Agencies - NFC, NBC, GSA, DFAS, for the list of the federal agencies whose payroll is serviced by these salary paying agencies.

- (4) If the TC 971 AC 062 DLN indicates **match** - the TC will post on all FPLP modules. The “match” TC 971 AC 062 will generate the FPLP notice process discussed below.
- (5) If the TC 971 AC 062 DLN indicates **levy** - then the TC will only post on the module intended for the levy payment. See IRM 5.11.7.3.3.5, Levy Payment Process.

5.11.7.3.3.3  
(09-23-2016)  
**FPLP Notice Process  
(TC 971 AC 069 or AC  
169)**

- (1) The FPLP notice process generates four notices by the IRS - a pre-levy Collection Due Process (CDP) notice, a FPLP final notice for Social Security beneficiaries, a FPLP (DETL) post-levy CDP notice, and a FPLP (FEDCON Levy) post-levy CDP notice. This subsection describes their systemic processes and IRM 5.11.7.3.4, FPLP Generated Notices and Appeal Rights, describes the notices in detail.
- (2) If a TC 971 AC 062 **DLN match** is posted, then Master File will systemically verify if a *Intent to seize your assets and notice of your right to a hearing* (CDP notice) had been issued by identifying an unreversed TC 971 AC 069 on the module. If a CDP notice was not issued, then Master File will systemically generate a FPLP CDP final notice, either the Computer Paragraph notice (CP) 90 (IMF) or 297 (BMF), prior to the levy and post a TC 971 AC 069 on the module. On the IMF, the appropriate SSN(s) will be displayed on the TC 971 AC 069 XREF field.

**Note:** For joint income tax liabilities on the IMF, even if the match is only on one of the spouses, both spouses will be issued the CP 90 notice. The TC 971 AC 069 will post for each spouse.

- (3) If the match identifies a Social Security benefit payment, and an unreversed TC 971 AC 069 had been posted for at least ten cycles (weeks), then prior to the levy, Master File will systemically generate an additional final notice to the Social Security beneficiaries, either CP 91 (IMF) or 298 (BMF), *Intent to seize up to 15% of your Social Security benefits* and post a TC 971 AC 169 on the module. The TC 971 AC 169 will display the TIN of the individual that matched with the Social Security payment.

**Note:** On joint income tax liability accounts, the matched spouse’s SSN will receive their own CP 91 with a copy going to the joint spouse. This is because of the specific information listed on the notice. The 971 AC 169 XREF SSN will display the matched spouse.

**Note:** IMF will systemically generate another TC 971 AC 169 and reissue a CP 91 if 26 cycles or more have passed since a prior TC 971 AC 169.

- (4) The FPLP may issue systemic CDP notices after a DETL or FEDCON levy - known as post-levy CDP notices:
  - CP 297A, **Notice of seizure and notice of your right to a hearing**, is issued after a FPLP DETL.
  - CP 90C (or 297C), **Notice of seizure and notice of your right to a hearing**, is issued after a FPLP FEDCON levy.
- (5) Another taxpayer notice is issued by BFS when a Federal payment is levied. See IRM 5.11.7.3.3.5, Levy Payment Process, below.



5.11.7.3.3.4  
(09-23-2016)

**Levy Service Process  
(TC 971 AC 662, AC 762,  
AC 677)**

- (1) The FPLP will transmit (or “serve”) a levy to BFS in the following situations.

**Note:** Even if FPLP levy has been served to BFS, the account will have a FPLP federal payment source only if a TC 971 AC 062 and/or the FPLP payment transaction codes, are posted, as discussed in the next section. This is so that if a federal payment does match in the future, the levy will attach to the payment at the time of disbursement. See IRM 5.11.7.3.3.5, Levy Payment Process (TC 670 DPC 18 OR 19).

- (2) **FPLP Levy (Pre-levy CDP notice issued) - TC 971 AC 662**

- For federal payments **other than Social Security**, a levy will be transmitted to BFS at least ten (10) weeks from when Collection Due Process (CDP) CP 90 or 297, **Intent to seize your assets and notice of your right to a hearing**, or after any other CDP notice, such as the ACS LT 11 or field collection L1058 was issued (indicated by the unreversed TC 971 AC 069 posting cycle) and a CDP hearing was not requested. A FPLP levy **TC 971 AC 662** will post on the module with either of the literals **SAL, OTH, RRB** displayed in the Miscellaneous Field and TIN in the XREF TIN field. (See Exhibit 5.11.7-2, Table of Federal Payments Subject to FPLP, for the levy code literal meanings.)
- For **Social Security payments matched**, a FPLP levy will be transmitted to BFS at least eight (8) weeks but no more than twenty-six (26) weeks from when the CP 91 or 298, **Intent to seize up to 15% of your Social Security benefits**, was issued (indicated by the unreversed TC 971 AC 169 posting cycle). A FPLP levy **TC 971 AC 662** will post on the module with the literal **SSA** displayed in the Miscellaneous Field and TIN in the XREF TIN field.

- (3) **FPLP Disqualified Employment Tax Levy (DETL) (Post-levy CDP issued) - TC 971 AC 762:** For federal payments **other than Social Security or RRB benefit payments**, a FPLP DETL levy may also be transmitted to BFS on qualified BMF employment tax modules with MFT 01, 10, 11, 14 and 16. A **TC 971 AC 762** will post on the module, which will generate a post-levy CDP notice CP 297A and post a TC 971 AC 069. The taxpayer is provided their CDP appeal rights after the levy. See IRM 5.11.7.3.3.3, FPLP Notice Process (TC 971 AC 069 or AC 169).

- (4) **FPLP Federal Contractor Levy (FEDCON) (Post-levy CDP issued) - TC 971 AC 677:** For federal payments **other than Social Security or RRB benefit payments**, a FPLP FEDCON levy may be issued to BFS on all BMF tax modules and IMF tax modules (excluding filing status 2, married filing joint modules) if the entity is identified as a Federal contractor with an unreversed TC 971 AC 647 posted on the entity. A **TC 971 AC 677** will post on the module with the literals **“SAL, OTH”** displayed in the Miscellaneous Field. This will generate a post-levy CDP notice CP 90C (or 297C) and post a TC 971 AC 069. The taxpayer is provided their CDP appeal rights after the levy. See IRM 5.11.7.3.3.3, FPLP Notice Process (TC 971 AC 069 or AC 169).

- (5) Depending on a tax module’s levy qualifications, a single tax module could have any of the levy action codes at various times, particularly if the module goes in and out of the FPLP; or a taxpayer’s multiple modules may each have different levy codes occurring at the same time.

- (6) The FPLP DETL (TC 971 AC 762) and FEDCON (TC 971 AC 677) levy processes occur after the issuance of a CP 504 on DETL modules. The



issuance of the CP 504 meets the 30-day pre-levy requirement of IRC 6331(d). Also, if a tax module qualifies for both a DETL and FEDCON levy during the same cycle, then the DETL (TC 971 AC 762) will be selected first.

- (7) For joint income tax and sole proprietor tax liabilities, the FPLP levy cannot be issued only on one TIN of these modules. All TINs in the tax modules or entity will be levied for their appropriate matched payments. The same process will occur when releasing a FPLP levy on these particular modules. See IRM 5.11.7.3.6, Blocking or Releasing FPLP Levy.
- (8) For taxpayers who have multiple tax periods in either the IMF and/or BMF, the levy should only subject their federal payment against one tax module at a time. That taxpayer's payment will not be levied more than the appropriate FPLP levy percentage to pay more than one tax module at a time, regardless if the taxpayer's TIN is the primary, secondary and/or XREF TIN on any tax module.

**Example:** Taxpayer Thomas Trout has delinquent IMF income tax liabilities under his SSN. He also owes delinquent BMF employment tax liabilities as a sole proprietor, under his EIN and XREF SSN. Both his IMF and BMF tax modules are in the FPLP, with the BMF modules in the FPLP first. Both IMF and BMF modules match with a OPM retirement payment under his SSN. After the appropriate notices, the FPLP transmits levies on the IMF and BMF tax modules. The levies will attach 15% of the retirement payment. Since the BMF module was in the FPLP first, the levy payment will apply first to the BMF module and the 15% levy payment will post on that account. The IMF module will still have the open FPLP levy, but will not be double-paid or credited from that levy payment. Levy payments will begin to post on the IMF modules after the BMF modules are fully paid.

- (9) If the FPLP levy is released, a TC 972 AC 060 will display to indicate the account is removed from the FPLP. A TC 972 AC 662/762/677 will not display.

5.11.7.3.3.5  
(07-01-2022)

**Levy Payment Process  
(TC 670 DPC 18 or DPC  
19)**

- (1) BFS has to process the various types of federal payment files within its processing cycles in order to meet the various payment or disbursement dates. The levy must be processed by the cutoff date for it to attach the payment by the payment date. The levy payment is then transmitted to the IRS and posted on the account on the taxpayer's payment date.

FEDERAL PAYMENT	PAYMENT DATE	PROCESSING CYCLE CUTOFF DATE
OPM (federal retirement income)	1st business date of each month	2 weeks before payment date
SSA (OASDI) benefits	3rd business date of each month; 2nd, 3rd & 4th Wednesday of each month	6 business days before the payment date
RRB benefits (retirement annuity except Tier 2)	1st business date of each month	5 business days before the payment date
Federal employee salaries	Biweekly	2 weeks before payment date
Military retirement payments	1st business date of each month	2 weeks before the payment date
Defense and civilian agency contractor/ vendor/supplier payments; Federal employee travel payments; "Miscellaneous" payments; CMS Medicare provider payments;	Daily	Cutoff dates vary; payments may be processed up to 30 days prior to payment date depending on invoice terms

- (2) BFS lets IRS know that the levy is being processed against a federal payment by a TC 971 AC 062, with its DLN indicating a levy payment processed (or "1" in the 13th DLN position) for that module. See Exhibit 5.11.7-5, TC 971 AC 062 (DLN) and Miscellaneous Field Format, for additional specific payment agency information .
- (3) The payment will post on the payment date with a TC 670 DPC 18 (payment from the primary TIN) and/or DPC 19 (payment from the secondary or XREF TIN) when BFS transmits the payment to the IRS through the Electronic Federal Tax Payment System (EFTPS).

**Note:** The TC 670 DPC 18 and DPC 19 are systemic transaction codes and cannot be manually input.

- (4) Most of the FPLP levy payments will be 15% of the federal payment (or balance due, whichever is less). The exception will be on federal contractor or vendor payments, i.e. account receivables, invoice payments, from taxpayers doing business with the government, which will be 100% of the payment. See

IRM 5.11.7.3.1.1, IRS/BFS Interagency Agreement - Federal Payments Subject to the FPLP.

- (5) BFS will then send a notice to the taxpayer indicating the federal payment has been reduced because of the IRS FPLP levy. See IRM 5.11.7.3.4.1, BFS Notice to Taxpayers, and Exhibit 5.11.7-7, Department of the Treasury, Bureau of the Fiscal Service Notice.
- (6) Inter-agency processing and timing constraints may delay some actions in this levy payment process:
  - a. The TC 971 AC 062 may post before or after the TC 670. This is due to timing issues, because the TC 971 AC 062 is posted on a weekly basis and the TC 670s are posted on a daily basis.
  - b. Although the TC 971 AC 062 DLN indicated that a levy payment was processed for the module, the federal payment may still not be received from BFS due to programming interface constraints between the time the levy was transmitted by the BFS to the payment agency to hold the payment and when the payment had been processed for disbursement. This may be the case on Defense contractor/vendor payments.
- (7) BFS may systemically reverse a TC 670 DPC 18 or DPC 19 payment with **TC 672** DPC 18 or DPC 19 when the federal payment agency determines the taxpayer was not entitled to the payment. See IRM 5.11.7.3.7, Returning FPLP Levy Proceeds.

5.11.7.3.4  
(09-23-2016)  
**FPLP Generated  
Notice(s) and Appeal  
Rights**

- (1) As discussed in the FPLP Notice Process section, there are four types of FPLP notices. Each notice is described in this subsection.
- (2) **CP 90 (IMF) or 297 (BMF) - Intent to seize your assets and notice of your right to a hearing**
  - a. The CP 90/297 will be generated by the MF (displayed with TC 971 AC 069) and mailed certified with a return receipt (Postal Service (PS) Form 3811) through the IRS National Print Sites.
  - b. The USPS return receipt will be systemically processed and the appropriate notice response TC 971 AC 066, 067, or 068 will be posted on the account.
  - c. The CP 90/297 will display the balance due amounts and the appropriate ACS contact phone number for taxpayers to resolve the case or exercise their appeal rights.
  - d. The notice will inform taxpayers of their right to appeal. Taxpayers may exercise their appeal rights through the appropriate appeal process:

**Example:**

Collection Appeals Program (CAP)  
Collection Due Process (CDP)  
Equivalent Hearing (Appeals request made **after** the 30 day CDP period and before one year from the date of CDP notice.)

**Note:** If a CDP notice (CP 90/297, Letter 1058, ACS LT 11) was issued prior to the last 180 days, a new warning of enforcement action does not have to be issued because this process is a computer matching levy program. See IRM 5.11.1.3.3.8, Timeliness of Notice.

- (3) **CP 91 (IMF) or 298 (BMF)**, *Intent to seize up to 15% of your Social Security benefits*
- a. CP 91/298 is generated by the MF (displayed with TC 971 AC 169) and mailed regular mail. CP 91/298 displays the balance due amounts and provides an additional 30 days after the CDP notice time frame to resolve the tax liability. These notices will also have the appropriate toll-free ACS contact phone number listed.
  - b. CP 91/298 specifically identifies the Social Security benefit payment that may be levied for 15% by indicating the taxpayer's Claimant's Account Number (CAN) and the Beneficiary's Own Account Number (BOAN). The BOAN is always the taxpayer's SSN. These numbers are systemically provided by BFS from SSA during the FPLP matching process to identify the taxpayer's Social Security benefit information.
  - c. The IMF CP 91 will be considered aged and a new one will be reissued again prior to the levy if the previous one is more than 26 cycles old. There is no CP 298 aging criterion for the BMF modules.
  - d. The notice will inform taxpayers of their right to appeal. Taxpayers may exercise their appeal rights through the appropriate process:
- Example:**
- Collection Appeals Program (CAP)
  - Equivalent Hearing Request — if no prior CDP or Equivalent hearing on the FPLP periods.
- e. CP 91/298 is systemically generated for the FPLP only. **It should not be issued manually and is not required prior to issuing duly authorized paper levies pursuant to IRC 6331(a) on Social Security benefit payments.**
- (4) **CP 297A (BMF)**, *Notice of seizure and notice of your right to a hearing*
- a. The FPLP DETL process sends the CDP notice after the levy.
  - b. These notices inform the taxpayer that a levy has already been issued, and they may still exercise their appeal right as discussed for the pre-levy CDP notice CP 90 (297).
  - c. These notices are mailed certified, and display the ACS contact information.
- (5) **CP 90C (IMF) or 297C (BMF)**, *Notice of seizure and notice of your right to a hearing*
- a. The FPLP FEDCON levy process sends the CDP notice after the levy.
  - b. These notices inform the taxpayer that a levy has already been issued, and they may still exercise their appeal right as discussed for the pre-levy CDP notice CP 90 (297).
  - c. These notices are mailed certified, and display the ACS contact information.
- (6) IRS employees are to process any appeals requests according to procedures in IRM 5.1.9, Field Collecting Procedures, Collection Appeal Rights or IRM 5.19.8, Liability Collection, Collection Appeal Rights.
- (7) Any time during the FPLP notice and levy process, taxpayers should be referred to the Taxpayer Advocate Service (TAS) for assistance if the taxpayer's issue cannot be resolved the same day and it meets TAS case criteria (See IRM 13.1.7 , Taxpayer Advocate Case Processing, TAS Case Criteria).

The definition of ‘same day’ is within 24 hours. “Same day” cases include cases that can be completely resolved in 24 hours, as well as cases in which steps have been taken within 24 hours to begin resolving the taxpayer’s issue. Do not refer “same day” cases to TAS unless the taxpayer asks to be transferred to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.6, Taxpayer Advocate Case Processing, TAS Case Criteria, Same Day Resolution by Operations. Use Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*, and forward to TAS.

**Note:** If TAS has an open case and requests a collection hold on the account, it may be necessary to block or release the FPLP until a resolution is reached. See IRM 5.11.7.3.6, Blocking or Releasing FPLP Levy. While the IRS is not prohibited from taking levy enforcement actions, generally levies will not be issued on the modules listed on Form 911 that meet TAS criteria. TAS will notify the revenue officer when a Form 911 has been received and when it has been resolved. If the revenue officer believes levy action is necessary, TAS should be contacted and advised of Collection’s planned action.

- (8) It may be necessary to block or release the case from the FPLP if a resolution is pending through the Appeals if no other FPLP exclusionary criteria exist. (IRM 5.11.7.3.6 Blocking or Releasing FPLP Levy)

5.11.7.3.4.1  
(09-23-2016)

#### BFS Notice to Taxpayers

- (1) Once BFS processes the IRS database against its payment disbursement files, then BFS will transmit the proceeds to IRS and send the remaining disbursement to the taxpayer along with a notice indicating the federal payment has been levied. Exhibit 5.11.7-7, Department of the Treasury, Bureau of the Fiscal Service Notice, displays the following information on the notice:
- a. At the bottom of the notice: the type of Federal debt and the agency due the Federal debt; the type, date and amount of the Federal payment disbursement and the paying Federal agency; and then the amount levied.
  - b. In the middle of the notice: an 18 digit **Account Number**, which consists of the *TIN type* (0 for SSN; 2 for EIN), *TIN (the primary TIN of the tax period)*, *MFT*, and the *tax period* where the levied payment posted. The BFS notice also displays a **TIN Number**. Due to BFS programming, the **TIN Number** is displayed only in SSN format (NNN-NN-NNNN), but the **TIN Number** can either be an SSN or EIN. (Verify the TIN by researching the TIN found under **Account Number**.)

**Note:** The **TIN Number** is the **matched TIN** that is being levied for the payment. On joint income tax or sole proprietor liabilities, **this may be either the primary or secondary (XREF) SSN**.

- c. The BFS notice informs taxpayers to contact the following ACS addresses and phone numbers to resolve their account. If a taxpayer calls the ACS phone number and the taxpayer case is assigned to a local field collection office, then ACS should refer the taxpayer to the appropriate office. Taxpayer correspondence received at these addresses should be handled according to IRM 5.19.9.4, Liability Collection, Automated Levy programs, FPLP or forwarded to the appropriate office for resolution.

<b>SBSE, Tax Exempt and Government Entities (TEGE), Large Business and International (LB&amp;I) taxpayers</b>	<b>Taxpayer Services taxpayers</b>
Internal Revenue Service Post Office Box 8208 Bensalem PA 19020–8208	Internal Revenue Service Post Office Box 219236 Stop 5050 P-4 Kansas City MO 64121–9236
800-829-3903 or 267–941–1004 (International)	800-829-7650

- d. BFS mails the notice to the taxpayer either to the address provided by the IRS (if the Federal payment disbursed electronically) or to the address provided by the Federal payment agency source (if the Federal payment is disbursed through a paper check).

5.11.7.3.5  
(07-01-2022)

**Recognizing and  
Handling a FPLP Case**

- (1) Revenue officers must recognize modules that have been placed in the FPLP and determine if this process will be part of their strategy to resolve the case.
- (2) If revenue officers decide that modules should **not** be part of FPLP, then they will need to block or release the modules from the FPLP. Revenue officers must seek managerial approval to block modules from being included in the FPLP. The approval request will be forwarded for managerial approval through ICS. In the event the approval request is made on a paper document, the paper document should reflect the manager's approval. See IRM 5.11.7.3.6, Blocking or Releasing FPLP Levy.

**Caution:** The Automated Levy Programs (ALPs) may issue a pre-levy or post-levy CDP notice (TC 971 AC 069) while the case is assigned to a RO (ST 26). ROs should not reverse the TC 971 AC 069 generated by the Automated Levy Programs (ALPs). See IRM 5.11.1.3.3.2, Recognizing if Automated Levy Programs Issued Notice of Intent to Levy/Notice of a Right to a Hearing. If a TC 971 AC 069 generated by a RO must be reversed, it is critical that the RO consider the impact to the ALPs reacting to that TC 971 AC 069 to prevent an erroneous levy. The reversal must be processed timely, prior to the issuance of ALP levies.

5.11.7.3.5.1  
(09-23-2016)

**FPLP or Paper Levy  
(Form 668-A/668-W)**

- (1) Whenever the FPLP indicator is present on a module, revenue officers may decide to levy the federal payment source through the FPLP under IRC 6331(h) **or** through the traditional paper levy method using Form 668A or Form 668W under IRC 6331(a) or 6331(e). The FPLP will attach the applicable 15% or 100% of the payment continuously through BFS as the central or disbursing agent for the federal payment source. The paper levy method under IRC 6331(a), Levy and distraint, or IRC 6331(e) Continuing levy on salary and wages, using the Notice of Levy, Form 668-A or Form 668-W, respectively, will levy the federal payment source directly and attach the maximum amount allowed under those statutes. The maximum amount of levy proceeds received from either levy method will depend on the type of federal payment expected. Form 668-A or Form 668-W may not be used as a means to levy under the FPLP statute, IRC 6331(h).



- (2) Form 668-A or Form 668-W will have to be served or issued on the federal agency directly, not BFS. Prior to levying the federal agency with Form 668-A or Form 668-W on either the primary or secondary taxpayer, the revenue officer must release or block the module from FPLP . See IRM 5.11.7.3.6, Blocking or Releasing FPLP Levy.

**Caution:** Electronic levies through the FPLP and paper levies issued under IRC 6331(a) or 6331(e) **should not** be issued or attach to the same federal payment source for the same payment. In this 'double levy' situation, if a paper levy is issued to a federal agency while the taxpayer is being levied through the FPLP for the same payment, the federal agency will return the paper levy to the originator with the exception of Social Security Administration (SSA) payments. See IRM 5.11.7.3.2.2, Exclusions. Both levies should not be honored during the same time for the same payment by the federal payment agency. Only one levy tool at a time should be honored. In order for the agency to honor the paper levy, allow at least thirty (30) days after the module is removed from the FPLP (or thirty days after the TC 972 AC 060 posting date) to (re)issue a paper levy on the same federal payment source. This will ensure that BFS or the federal agency source's records no longer have the FPLP in effect and prevent a 'double levy'. If a 'double levy' does occur on the same federal payment *pay date* and the same pay date's proceeds are received from both levies, then see IRM 5.11.7.3.7, Returning FPLP Levy Proceeds.

- (3) Form 668-A or Form 668-W may be used as a levy tool on a case, in addition to the FPLP, as long as the Form 668A/W is not served on a federal payment source. For example, a Form 668-A may be sent to a bank account, even if the taxpayer's federal payment is subject to the FPLP. If the Form 668-A or Form 668-W is served on a federal payment source, and the taxpayer is also in the FPLP, then there is a chance the FPLP may also levy the same federal payment source - which is prohibited based on the previous paragraph.
- (4) Revenue officers **cannot** close a case module as a continuous FPLP levy using a Status 60 input. Status 60 is normally used for continuous levies or installment agreements. The FPLP excludes Status 60 modules. In order to close a case that has an active FPLP levy module, then consider the following:
  - a. If a case has an active FPLP levy, and there is no cooperation or contact from the taxpayer, then determine if a paper levy under IRC 6331(a) or (e) is necessary and convert the FPLP levy to the paper levy, as discussed above, in order to close out the case through the continuous paper levy process.
  - b. If a case has an active FPLP levy, with no further case action to be taken, and, if the taxpayer has agreed to the amount of the FPLP continuous levy, then determine if an approved installment agreement can be established on the case.
- (5) Continuous levies under IRC 6331(e) on the federal payment agency may still be issued using Form 668-W, and placed in Status 60. See IRM 5.11.5, Notice of Levy, Levy on Wages, Salary and Other Income.

5.11.7.3.6  
(07-01-2022)

**Blocking or Releasing  
FPLP Levy**

- (1) The criteria and delegation authority for release of levy will not change for the FPLP. See IRM 5.11.2, Serving Levies, Releasing Levies and Returning Property.

**Note:** There will be instances where the FPLP may be released on certain cases based on reasons not defined in IRM 5.11.2. See IRM 5.11.7.3.6.1, Requesting Assistance from the FPLP Coordinator on Certain Emergency Levy Release Situations. For cases involving Identity Theft refer to IRM 5.1.28.4, Collection Activity in Identity Theft Cases, and IRM 5.11.2.3.6, Levy Releases in Cases of Identity Theft.

- (2) The FPLP levy can only be released electronically. Do **not** use the Form 668–D, *Release of Levy/Release of Property from Levy*, as the means to release the levy from BFS or the federal payment agency source.

**Caution:** BFS and other federal agencies will not process the Form 668–D on a FPLP levy and will return it to its originator.

- (3) As discussed in IRM 5.11.7.3.3.4, both spouses' SSNs on joint income tax liabilities will be part of the FPLP, and both may be receiving federal payments that are being levied simultaneously. If a levy release is warranted on either of the spouses, then the FPLP will be released on both. The FPLP cannot levy only one or the other spouse's federal payment. Another levy tool, i.e. Form 668-W or Form 668-A, may need to be issued to attach the leviable spouse's federal payment. See IRM 5.11.7.3.5.1.

- (4) **FPLP Exclusion Transaction Code:** FPLP levies can only be released by posting a transaction code (TC) that would exclude the taxpayer from the FPLP as discussed in IRM 5.11.7.3.2.2. See Exhibit 5.11.7-3, FPLP Exclusion Criteria. Posting a FPLP exclusion TC will generate a TC 972 AC 060, which reverses the existing TC 971 AC 060, and releases the levy.

**Example:** Taxpayer E. Rockfish is being levied through the FPLP. Revenue Officer I. Salmon determined that Taxpayer Rockfish's case will be resolved as Currently Not Collectible (CNC) unable to pay and inputs a CNC TC 530 CC 24. Once the TC 530 cc 24 is posted, it will generate a TC 972 AC 060 indicating the module is released from the FPLP.

- (5) **FPLP Block Transaction Code TC 971 AC 061:** If a FPLP exclusion TC is not yet warranted on a taxpayer's case, then input the automated levy block, TC 971 AC 061, on each appropriate module that should not be levied. Posting the TC 971 AC 061 will either generate a TC 972 AC 060 (which reverses the existing TC 971 AC 060) or blocks the module from the FPLP and not allow a TC 971 AC 060 to post. There is no need to input both a FPLP exclusion TC and TC 971 AC 061. TC 971 AC 061 can be input via ICS or Form 4844. See IRM 5.11.7.3.3.1, Case and Module Selection Process (TC 971 AC 060), for block indicators that should display on the module.

**Example:** Revenue Officer I. Wahoo has a Status 26 FPLP case module on Taxpayer E. Rockfish. Revenue Officer Wahoo is in contact with Taxpayer Rockfish, and is in the middle of making a collection determination based on the financial condition of Taxpayer Rockfish. He has asked for additional financial information and for Taxpayer Rockfish to file delinquent returns by a certain due date. Since RO Wahoo is waiting for the information and not taking any enforcement action, RO Wahoo



inputs a TC 971 AC 061 on each affected module to remove (or release) the accounts from the FPLP. The TC 971 AC 061 generates a TC 972 AC 060 to indicate the module is removed/released from the FPLP.

**Example:** Revenue Officer T. Snapper does not want his taxpayer's new Status 21 balance due module going into the FPLP when it changes to Status 26 because he is working with the taxpayer. After managerial approval, Revenue Officer Snapper will request or input TC 971 AC 061 on the Status 21.

**Example:** Taxpayer K. Dory who has modules in the FPLP with TC 971 AC 060, requests an OIC. Revenue Officer C. Mackerel inputs a pending OIC (TC 480) on all the modules. Since TC 480 is a FPLP exclusion TC, it will generate a TC 972 AC 060; therefore TC 971 AC 061 is not necessary and must not be input.

- (6) Any manually input TC 971 AC 061 will expire after 52 cycles. To keep the module blocked, another TC 971 AC 061 will need to be re-input and posted prior to the expiration of the previous TC 971 AC 061.

**Example:** In cycle 200815, Revenue Officer B. Eel receives a status 26 case from status 24 queue. The case was already in the FPLP while in status 24, although no federal payments were matched or levied yet. Revenue Officer Eel does not want to use the FPLP as a collection tool yet, and after managerial approval, manually inputs a TC 971 AC 061 to hold off any possible FPLP action. In cycle 200910, Revenue Officer Eel is continuing to investigate the case and still does not want the case to go through the FPLP. The revenue officer re-inputs the TC 971 AC 061 in cycle 200910, because the TC 971 AC 061 from cycle 200815 will expire in 200914 (52 cycles).

**Example:** Revenue Office Pike has been waiting for financial documents from his taxpayer, along with other internal case investigation information. There is a TC 971 AC 061 posted on his taxpayer's status 26 modules in order to prevent the FPLP. He recognizes that the TC 971 AC 061 was posted 45 cycles ago, and also realizes he will not receive the case information for another several weeks. Since the original TC 971 AC 061 will expire in 7 cycles, RO Pike requests another TC 971 AC 061 on the modules.

- (7) The exclusion TC **or** TC 971 AC 061 will generate the TC 972 AC 060 one cycle later. The TC 972 AC 060 must post on the account before the next payment is processed by BFS to prevent the levy on the next payment. BFS has different processing cutoff dates for each payment type:

FEDERAL PAYMENT	PAYMENT DATE	PROCESSING CUT OFF DATE
OPM (Federal retirement income) and Military Retirement Payments	1st business date of each month	2 weeks before payment date
SSA (OASDI) benefits	3rd business date of each month; 2nd, 3rd & 4th Wednesday of each month	6 business days before the payment date
RRB benefits (retirement annuity except Tier 2)	1st business date of each month	5 business days before the payment date
Federal employee salaries	Biweekly	14 days before payment date
Defense and civilian agency contractor/vendor/supplier payments; Federal employee travel payments; "Miscellaneous" payments; CMS Medicare provider payments	Daily	Cutoff dates vary; payments may be processed up to 30 days prior to payment date

- (8) The following eight (8) examples in the next few sections describe when the automated levy release will take effect based on the payment processing cutoff chart described above; when it may be necessary to request a FPLP coordinator to 'rescind' the levy (as discussed in the next subsection) so that the next scheduled payment for the taxpayer is not levied; and when it may be necessary to determine if the levy payment should be returned, based on timing.

**Note:** Since these examples explain timing situations, note that the Master File posting cycle calendar date indicated is a Monday.

**Example:** Taxpayer Sandra Salmon dba Salmon Fishing has a delinquent Form 941 (MFT 01) for 200812 in Status 26, and Form 1040 (MFT 30) for 200812 in Status 26. Taxpayer Salmon no longer owns the business, but she does receive an OPM retirement payment the 1st of each month. Her November 1 OPM payment is levied through FPLP for her MFT 01 for 200812. She calls the IRS on November 2 to request an installment agreement and gets approved for it. On November 2, the revenue officer inputs a Status 60 and/or TC 971 AC 063 on her delinquent modules, which will release the FPLP levy.

**When will the automated levy release take effect?**

The Status 60 (or TC 971 AC 063) posts on the Master File. Based on the Master File posting cycle calendar, this will generate and post a TC 972 AC 060 on November 12, indicating the FPLP is released. The TC 972 AC 060 will post prior to the payment processing cutoff date, which is 2 weeks prior to her next OPM payment on December 1. In this example, the cutoff off date is November 16. Taxpayer Salmon's December 1 OPM payment should not be levied since the FPLP exclusion TC (Status 60 or TC 971 AC 063) and FPLP reversal TC (TC 972 AC 060) are posted before the processing cutoff time frame stated above.

**Example:** Taxpayer Harry Halibut has a delinquent Form 1040 (MFT 30) for 200812 in Status 26. Taxpayer Halibut receives a SSA benefit payment on the fourth Wednesday of each month. His March SSA payment is levied through FPLP. He calls the IRS on March 31 to request and is granted an unable to pay hardship determination. On March 31, the revenue officer inputs a TC 530 CC 25, which will release the FPLP levy.

**When will the automated levy release take effect?**

The TC 530 CC 25 posts on the Master File. Based on the Master File posting cycle calendar, this will generate and post a TC 972 AC 060 on April 9. The TC 972 AC 060 posting date is prior to the cut off date, which is 6 business dates before his next scheduled SSA payment (fourth Wednesday) in April. In this example, the fourth Wednesday in April is April 25, and the cutoff date is April 18. Therefore, the April SSA payment will not be levied.

**Example:** Taxpayer Catch-A-Cod LLC (which is an association corporation with shareholders) has multiple delinquent Form 941s (MFT 01) for all quarters in 2009 through 20011 - all in Status 26. Catch-A-Cod receives federal contractor payments from the Department of Agriculture on various payment dates (depending on when the taxpayer submits invoices to Agriculture) since September. The taxpayer's federal contractor payment disbursements due to be paid on October 5 and payment dates thereafter were levied through the FPLP. On October 15, the taxpayer's power of attorney requests a release of levy, and applies for and is able to acquire a processible offer-in-compromise from the revenue officer. On October 15, the revenue officer inputs a TC 480 on all the delinquent modules, which will release the FPLP levy.

**When will the automated levy release take effect?**

The TC 480 posts on the Master File. Based on the Master File posting cycle calendar, this will generate and post a TC 972 AC 060 on October 25. Since the payment dates on federal contractor payments vary (depending on the payment terms in the contract), it will be difficult to determine which federal payment that is due to the taxpayer, will not be continuously levied. Though the TC 972 AC 060 officially posted on October 25, and is removed from the FPLP, there may be invoices and payments already in process with the levy still in effect prior to October 25. The taxpayer should contact their contracting officer to see when the FPLP levy has been released from their future payments processed after October 25.

**Example:** Taxpayer Tracy Trout has delinquent Form 1040s (MFT 30) for 201012 through 201312 in Status 26. Taxpayer Trout works for the State Depart-

ment as a federal employee, and receives her federal salary every two weeks on Tuesday. Her May 10 salary payment was levied through the FPLP, and her next pay date is May 24. On May 13 she calls the IRS to request and is granted an installment agreement. The revenue officer inputs TC 971 AC 063 and Status 60 on her accounts on May 13, which will release the FPLP levy.

**When will the automated levy release take effect?**

The TC 971 AC 063 posts on the Master File. Based on the Master File posting cycle calendar, this will generate and post a TC 972 AC 060 on May 27. Taxpayer Trout's next pay date on May 24 will still be levied since the processing cutoff date chart above indicates the TC 972 060 should post at least 14 days before the next pay date to avoid the levy - in this case, it should have posted by May 10. The levy release will be in effect for her next pay date on June 7 in the process discussed in the next paragraph.

- (9) If the processing cutoff date is missed, then the automated levy release will be effective for the payments thereafter. See IRM 5.11.7.3.7, Returning FPLP Levy Proceeds, to determine if the levied payment may be returned via the manual refund process due to these timing issues.

**Example:** Taxpayer Albert Almond has a delinquent Form 1040 (MFT 30) for 201412 in Status 26. Taxpayer Almond receives an OPM benefit payment on the 1st of each month. His July 1 OPM payment is levied through FPLP. On July 15, Taxpayer Almond calls the IRS to request an installment agreement and gets approved for it. The IRS employee inputs a Status 60 **on July 15**, which generates and posts a TC 972 AC 060.

**When will the automated levy release take effect?**

The TC 972 AC 060 will post on July 29 based on the Master File posting cycle chart. Based on the payment processing cutoff date table, the TC 972 AC 060 posted on July 29 will not post in time to prevent his August 1 OPM payment from being levied. In order for the FPLP levy to not take the taxpayer's August 1 OPM payment, the TC 972 AC 060 should have been posted at least 14 days before August 1, which is July 18. The TC 972 AC 060 will post on the module in time to prevent his September 1 OPM payment from being levied. If the taxpayer's financial situation warrants a return of levy proceeds from the August 1 OPM payment, then the criteria and procedures under IRM 5.11.7.3.7 must be followed.

**Example:** Taxpayer Cathy Cashew has a delinquent Form 1040 (MFT 30) for 200812 in Status 24. Taxpayer Cashew receives a SSA benefit payment on the 3rd of each month. Her December 3rd SSA payment is levied through FPLP. She calls the IRS on January 1 to request and is approved for a hardship determination. The IRS employee inputs a TC 530 CC 32 on January 1, which will generate and post a TC 972 AC 060.

**When will the automated levy release take effect?**

The TC 530 CC 32 and the TC 972 AC 060 will not be posted until the Master File 'dead cycle' period is completed (which is after cycle 04, and in this example is January 23.) The TC 972 AC 060 will not be posted in time to 'save' the January 3rd SSA payment from being levied. In order for the FPLP levy to not take the taxpayer's January 3 SSA payment, the

TC 972 AC 060 should have been posted at least 6 business days before January 3, which is the processing cutoff time frame discussed in the table above. In this example, the cutoff date for the January 3 payment is December 24. The TC 972 AC 060 will post on the module on January 23 which is in time to prevent her February 3 SSA payment from being levied. The cutoff date for the February 3 payment is January 26. If the taxpayer's financial situation warrants a return of levy proceeds from the January 3rd SSA payment, then the criteria and procedures under IRM 5.11.7.3.7 must be followed.

- (10) If the TC is not posted by the processing cutoff date or cannot be posted because of the Master File 'dead cycles' during the first two or three cycles of each year, and to avoid the next scheduled federal payment from being levied, then the FPLP levy may need to be released by the FPLP coordinator as discussed in the next section.

5.11.7.3.6.1  
(09-23-2016)  
**Requesting Assistance  
from the FPLP  
Coordinator on Certain  
Emergency Levy  
Release Situations**

- (1) For cases in Status 26, selected Collection Advisory office will have a designated FPLP coordinator who will have real-time secured web access to the BFS database system in order to temporarily release or "rescind" a levy during certain situations discussed below. On the IRS intranet Servicewide Electronic Research Program (SERP) page, under "Who/Where", the FPLP coordinators can be identified based on taxpayer's geographical location.
- (2) As discussed in the previous subsection, a FPLP levy is released by posting a FPLP exclusion TC (i.e. Status 60) or FPLP block (TC 971 AC 061) on the account. Those TCs will generate the TC 972 AC 060 indicating the FPLP levy is released. If the TC 972 AC 060 has not yet posted to release the levy and the taxpayer's next payment is imminent, then to avoid that payment from being levied, a levy release request to the FPLP coordinator may be necessary. (See IRM 5.11.7.3.6.2, FPLP Coordinator Duties.) The FPLP coordinator may be able to 'rescind' the levy through the BFS database system in time to save the next payment from being levied but only if there is still time to input the 'rescind' action prior to the payment processing cutoff chart discussed above. **The "rescind" input must be completed before the payment cutoff date as discussed above in IRM 5.11.7.3.6 (7).** Most of the time, the FPLP coordinator 'rescind' action can be done only on payments paid 'monthly', such as the OPM retirement payments or SSA benefit payments. Since federal salaries and contractor/vendor payments are paid more often and their processing cutoff dates shortened or unknown, then the systemic levy release will usually not be effective until after 2 cycled pay dates.

**Example:** Taxpayer D. Oilfish has a delinquent Form 1040 (MFT 30) for 201312 in Status 26. Taxpayer Oilfish receives an OPM retirement payment the 1st of each month. Her November 1 OPM payment is levied through FPLP. She calls the IRS on November 10 to request an installment agreement and gets approved for it. On November 10, the revenue officer inputs a Status 60 and/or TC 971 AC 063, which will release the FPLP levy. **Will the 'rescind' release the next payment from the levy?** The Status 60 (or TC 971 AC 063) should post on the Master File, and will generate and post a TC 972 AC 060 to indicate the FPLP is released. Based on the Master File posting cycle chart, the TC 972 AC 060 will post on November 21. The TC 972 AC 060 will not post in time to release the levy on her December 1 OPM payment prior to the processing cutoff date of November 17. The TC 972 AC 060 should have



posted at least 14 days prior to the December 1 payment date. If the taxpayer wants to 'save' her December 1 OPM payment from being levied, then the revenue officer should request the FPLP coordinator 'rescind' the levy on November 10. Since November 10 'rescind' input through the BFS system is before the November 17 processing cutoff date (or more than 14 days before the December 1 payment date), then the December 1 OPM payment will not be levied. The TC 972 AC 060 will have posted in time so that the January 1 OPM payment is not levied.

**Example:** Taxpayer I. Skipjack has a delinquent Form 1040 (MFT 30) for 200812 in Status 26. Taxpayer Skipjack receives a SSA benefit payment on the 3rd of each month. His March 3 SSA payment is levied through FPLP. He calls the IRS on March 16 to request and is granted an unable to pay hardship determination. The revenue officer inputs a TC 530 CC 24 on March 16, which will generate the TC 972 AC 060 and release the FPLP levy.

**Will the 'rescind' release the next payment from the levy?**

The TC 530 CC 25 posts on the Master File, which will generate and post the TC 972 AC 060 on March 30 based on the Master File posting cycle chart. Based on the processing cutoff date chart, the TC 972 AC 060 will not post in time to release the levy prior to the taxpayer's next SSA payment on April 3. The TC 972 AC 060 should have posted at least 6 business days prior to the April 3 payment date or which is, in this example, March 26. If the taxpayer wants to 'save' his April 3 SSA payment from being levied, then the revenue officer should request the FPLP coordinator 'rescind' the levy on March 16. Since March 16 'rescind' input through the BFS system is before the March 26 processing cutoff date (or more than 6 business days before the April 3 SSA payment date), then the April 3 SSA payment will not be levied. The TC 972 AC 060 will be posted in time so that the May 3 SSA payment is not levied.

- (3) The levy "rescind" on the BFS database is temporary only, and effective at the time of the input until the next time the BFS database is updated with taxpayer information from the Master File, which is usually every week. The FPLP coordinator's "rescind" input in the BFS database will not upload to IDRS or MF.

**Caution:** *Since the BFS database is updated weekly with the current taxpayer information from the Master File, the "rescind" action by the FPLP coordinator will only last until the database is updated again, which is usually the following week. It may take up to 3 cycles before the BFS database receives the FPLP reversal TC 972 AC 060, and it may be necessary to request the rescind as often as necessary until the TC 972 AC 060 posts. It will be the responsibility of the employee requesting the "rescind" to monitor the exclusion TC and FPLP reversal TC 972 AC 060.*

- (4) To release a FPLP levy through the FPLP coordinator's *rescind* input in the above situations, prepare Form 4844 and send it to the FPLP coordinator. Call the FPLP coordinator to ensure receipt of Form 4844, and keep a copy of the form. Indicate on Form 4844:
  - a. Under "Remarks" — **FPLP Levy Release**
  - b. Taxpayer's TIN, name and address

- c. Signature of delegated official authorized to release levies

**Note:** If a TC 971 AC 061 FPLP block is required on the modules and cannot be input via ICS, then use a separate Form 4844 and forward it to the appropriate area, i.e. Case Processing. Do not send this FPLP block request to the FPLP coordinator. See the subsection for the FPLP coordinator duties.

**Reminder:** Do not prepare a Form 668–D, *Release of Levy/Release of Property from Levy*, for BFS or any federal payment agency to release a FPLP levy.

- (5) Certain case situations that may warrant a FPLP coordinator release are, but not limited to:
- open bankruptcy situations: Insolvency personnel should refer to IRM 5.9.4.5.4, Common Bankruptcy Issues, Federal Payment Levy Program. Under certain conditions, the FPLP coordinator may facilitate the release from the BFS database system. Insolvency units will also input the TC 520, which will systemically generate a TC 972 AC 060 and reverse the module out of the FPLP,
  - wrongful or erroneous levies,
  - economic hardship determinations as defined under 26 CFR 301.6343-1(b)(4),
  - Another situation is based on a Treasury and Defense Department (DoD) agencies' interagency agreement regarding the 100% FPLP levy on Defense contractor payments. Those levies will be considered for emergency release based on national security concerns due to the contractor's inability to perform their contract, OR that the levy will jeopardize contract performance and impose significant additional costs to the Federal government. If a taxpayer claims either of these situations, inform the taxpayer to contact their DoD contracting officer (CO). The DoD CO should have pre-established communication channels within the DoD and DFAS about these issues. If necessary, DoD may inform the IRS/FPLP headquarters, in writing, of the necessity of a particular contract to be performed and not levied due to national security interest or the significant additional financial cost to the Federal government, and formally request the levy release and/or return of levy proceeds of that particular contractor/taxpayer. When DoD informs FPLP headquarters, FPLP headquarters will then contact the FPLP coordinator, based on the taxpayer location. The coordinator will initiate expedited handling of the case and direct contact from IRS to that particular contractor/taxpayer. See IRM 5.11.7.3.6.3, Additional FPLP Coordinator Duties for Certain Expedited Case Handling. Disagreements over these decisions or the need for additional financial information from the taxpayer as part of negotiating for these decisions will be handled on a case by case situation. While the taxpayer pursues this action to get the levy released, Collection should continue with standard operating procedures for collection, which may include allowing the levy to continue. Collection or the FPLP coordinator should **not** release or block the levy **solely due** to the taxpayer's claim for these reasons. The levy release determination will be based on DoD communication through IRS/FPLP headquarters, and the case will be handled accordingly.

5.11.7.3.6.2  
(09-23-2016)

**FPLP Coordinator Duties**

- (1) As indicated above, selected Collection Advisory offices have a designated FPLP coordinator who will have on-line and real-time access to the BFS database system in order to temporarily release or “rescind” a levy during certain situations.
- (2) FPLP coordinators will have and should maintain their computer web access to the BFS website, known as the *Treasury Offset Program* (TOP) taxpayer database, in order to input (aka “rescind”) emergency or stop-gap FPLP levy release requests. On the IRS intranet Servicewide Electronic Research Program (SERP) page, under “Who/Where”, the appropriate FPLP coordinator can be identified for each case.
- (3) The FPLP coordinators are not required to input the TC 971 AC 061 block/ release or any other TC excluding the account from the FPLP. It is the responsibility of the operational/functional (i.e. Collection Field, TAS, TAC) employee resolving the case to input or forward it to the appropriate unit, i.e. Case Processing.
- (4) Form 4844 will serve as the input document for the FPLP coordinator. The coordinator will sign onto the BFS system and rescind all the modules from the levy.
- (5) Requests for FPLP levy rescinds must be input within one (1) workday from receipt.
- (6) The original Form 4844 will be annotated with the date and time that the release was input into the BFS database and maintained in a file for 30 days.
- (7) The FPLP coordinator is not responsible for authorizing the levy release.
- (8) Coordinators should also provide subject matter support for the operating and functional divisions, and should also contact the FPLP headquarters staff for clarity and guidance.
- (9) In rare instances and under the guidance of FPLP headquarters staff, the coordinators may be delegated to coordinate FPLP case-related recovery efforts of systemic erroneous levy situations or expedited case handling. See IRM 5.11.7.3.6.3, Additional FPLP Coordinator Duties for Certain Expedited Case Handling.

5.11.7.3.6.3  
(08-12-2011)

**Additional FPLP  
Coordinator Duties for  
Certain Expedited Case  
Handling**

- (1) FPLP headquarters will initiate these necessary steps with the local FPLP coordinator, in order to facilitate expedited case handling of certain FPLP cases.
- (2) The local FPLP coordinator will open a NFOI 148, Lien Priority Other, note the case history and initiate a mandatory outgoing Advisory Courtesy Investigation to the collection field function (or to the assigned revenue officer of the case), in order to make contact with the taxpayer. The group manager assigning the investigation should advise the revenue officer that because of the sensitive nature of the investigation, contact with the taxpayer will generally be made within three (3) work days from receipt.
- (3) The following subsections outline the rare situations and procedures that require expedited case handling through the FPLP coordinator.



5.11.7.3.6.3.1  
(09-23-2016)  
**National Security  
Reasons**

- (1) Currently, expedited FPLP case handling has been established for national security reasons requested by the Department of Defense (DoD). See IRM 5.11.7.3.6.1, Requesting Assistance from the FPLP Coordinator on Certain Emergency Levy Release Situations. The issuance of the mandatory NFOI should only be the case when standard operating procedures do not apply for levy relief outlined in IRM 5.11.2.3. The mandatory NFOI must include the following three objectives for this expedited case handling:
  - the levy release determination and/or processing based on DoD's mitigating reasons;
  - the return of levied proceeds determination and/or processing, if applicable;
  - and resolving the collection case.
- (2) FPLP headquarters will contact the local FPLP coordinator to release the FPLP levy and/or block the FPLP with TC 971 AC 061 or the appropriate exclusion TC through the appropriate Case Processing campus site, or assigned revenue officer. There may be situations where the levy will not be fully released, but where it is agreed that only a partial amount (less than 100%) may still be levied. There will be no NFOI levy release determination necessary from the collection field function; the local FPLP coordinator will open a 193 Lien/Levy module and note the case history. The levy release, as determined by IRS FPLP headquarters, should be completed within 48 hours of DoD's request.
- (3) For the return of levied proceeds, if applicable, IRS FPLP headquarters will request BFS to electronically return the proceeds (full or partial) to the taxpayer directly. (Standard IRS manual refund procedures of these levied proceeds will not be initiated in these situations.) There will be no NFOI determination necessary from the collection field function; the local FPLP coordinator will open a 193 Lien/Levy module and note the case history. The return of levied proceeds will be indicated with a TC 672 DPC 18 and will be electronically refunded by BFS back to the taxpayer's financial account to which it would have originally been deposited - usually within 48 hours from the time BFS receives the request from the IRS.
- (4) The case will still need to be resolved through the ICS mandatory NFOI by the collection field function or assigned revenue officer. This mandatory NFOI will require expedited handling to ensure resolution of the case in order to satisfy any outstanding national security and interagency concerns.

5.11.7.3.6.3.2  
(08-12-2011)  
**Significant Additional  
Costs to the Federal  
Government (Defense  
Contracts)**

- (1) Besides national security, the IRS has also agreed to review case situations requested by the DoD where the FPLP levy would jeopardize the performance of a Defense contract and produce a significant additional cost to the Federal government.
- (2) FPLP headquarters will contact the local FPLP coordinator to facilitate the issuance of an outgoing OI to the collection field function. The collection field function should make contact with the taxpayer generally within 48 hours of receipt of the OI, make a levy release determination and notify FPLP headquarters. The levy release determination should take into consideration the mitigating circumstances presented by the DoD due to the potential loss to the Federal government. If the levy release is warranted, then process the release. See IRM 5.11.7.3.6, Blocking or Releasing FPLP Levy. There may be situations where the levy will not need to be fully released when it is agreed that

only a partial amount (less than 100%) may still be levied. In order to receive only a partial amount of the FPLP levy payment under these reasons, the 100% FPLP payment will need to be posted, and then a partial return of levy proceeds should be processed

- (3) The return of levy proceeds, if warranted, will also be considered on a case by case basis by the collection field function and if returning the (partial or full) proceeds is warranted, then process through the standard manual refund procedures within IRS. See IRM 5.11.7.3.7, Returning FPLP Levy Proceeds.
- (4) The case will still need to be resolved through the mandatory OI by the collection field function. This mandatory OI will require expedited handling to ensure resolution of the case in order satisfy any outstanding interagency concerns.

**Note:** In these situations, it is the IRS contacting the taxpayer regarding the levy relief, and not the taxpayer contacting the IRS. Therefore, during the course of resolving the case in either situation, if the taxpayer does not make the concerted effort to contact and/or resolve the case with the revenue officer, it may be necessary to contact FPLP headquarters through the FPLP coordinator to determine if the FPLP should continue and to consider its impact with the DoD. Contact may be made with DoD as long as third party contact provisions are satisfied.

5.11.7.3.6.4  
(09-23-2016)

**Removal (Reversal) of  
the FPLP Block with TC  
972 AC 061**

- (1) Revenue officers may **manually** reverse any TC 971 AC 061 with a TC **972** AC 061, at anytime during their collection case strategy in order to place the module into the FPLP. (The DLN in the TC 972 AC 061 will display a random series of numbers.) The module should then be systemically selected into the FPLP, as along as the FPLP selection criteria is met. See IRM 5.11.7.3.2, FPLP Selection Criteria. See IRM 5.11.1.3.1, Pre-Levy Considerations, if appropriate.

**Reminder:** As discussed in IRM 5.11.7.3.2.4, Modules Systemically Blocked From FPLP, Indian Tribal Government's delinquent accounts are systemically blocked from the FPLP. Collection employees must contact the ITG specialist assigned to the Tribe prior to reversing the FPLP block on an ITG case. Refer to IRM 5.1.12.24, Indian Tribal Governments.

- (2) There are also systemic criteria that determine when the FPLP TC 971 AC 061 block is reversed with TC 972 AC 061:

- a. Expiration of manually input TC 971 AC 061 block: Any manual input of TC 971 AC 061 will systemically expire 52 cycles later. The DLN in TC 972 AC 061 will display a series of "8"s.

**Note:** If the FPLP block is still needed, the collection employee will need to manually input the TC 971 AC 061 again before the TC 972 AC 061 posts.

- b. Status update change: When a FPLP module that has either a systemic or manual TC 971 AC 061, moves into a non-FPLP status, i.e. Status 58 or Status 72, it is systemically reversed with TC 972 AC 061. The DLN in the TC 972 AC 061 will display a series of 9s.

**Note:** If a FPLP module has a manual TC 971 AC 061 block and then updates to a non-FPLP status, then the expiration rule to systemically unblock will take precedence.

- c. Certain Status 22 (ACS) inventories, including most FERDI cases. See IRM 5.19.9.4.2.4. The DLN in the TC 972 AC 061 will display a random series of numbers.

5.11.7.3.7  
(07-01-2022)  
**Returning FPLP Levy  
Proceeds**

- (1) FPLP payments are systemically identified with a TC 670 DPC 18 or DPC 19.
- (2) There may be situations where a levied payment may be returned. Returning the levied proceeds must be approved by the delegating official authorized to return levy proceeds as directed under Delegation Order 5-3 and in accordance with IRM 5.11.2.4, Returning Levied Property to the Taxpayer. A taxpayer must request the return of the proceeds within a statutory time period. If the date of levy payment was on or before March 22, 2017, the request must be made before the expiration of 9 months starting from the date of such levy payment. If the date of levy payment was on or after March 23, 2017, the request must be made before the expiration of 2 years starting from the date of such levy payment. The IRS can return levy proceeds without a request from the taxpayer if the statutory time period for requesting return of the levy proceeds has not expired. FPLP levy payment dates should be verified before returning the payment. Process the return of FPLP levy proceeds using the manual refund procedures found in IRM 5.1.12.20, Cases Requiring Special Handling, Manual Refund. For cases involving Identity Theft, refer to IRM 5.1.28.4.1.1 , Returning Levied Property in Cases of Identity Theft.
- (3) In situations due to timing issues, *where a levy has been released* and the levied payment has already been processed by BFS, but not yet transmitted to the IRS by the pay date, the levied payment may be returned to the taxpayer in accordance with IRM 5.11.2.4. There may be other situations, as discussed in IRM 5.11.2.4, where the levied proceeds that had already been received prior to the levy release may be returned to the taxpayer and a manual refund processed.

**Note:** In situations where the levy was released due to a finding of economic hardship or because the taxpayer entered into an installment agreement, the levied payment may be returned to the taxpayer subject to the statutory period stated in (2); generally, it is in the Government's best interest to do so. See IRM 5.11.2.4.1 (4). However, if the taxpayer requests that the IRS keep the funds, the IRS should follow the taxpayer's instructions.

**Note:** The TC 670 DPC 18/19 payment will need to post on the account prior to taking these manual refund actions.

- (4) In situations where a paper levy and FPLP levy attached to the same federal payment (known as a 'double levy') and proceeds from both levies are paid to the IRS, the proceeds from the improper levy may be returned in accordance with IRM 5.11.2.4 because the incorrect levy was not issued in accordance with administrative procedures. The incorrect levy should also be released.

**Example:** Taxpayer J. Flounder's federal employee salary payment for March 2016 was levied for 15% through the FPLP, but a paper levy was also issued, which attached the remaining amount (minus any exemptions to which the taxpayer was entitled). Taxpayer Flounder's employer remitted Taxpayer Flounder's salary proceeds for the paper levy while the 15% amount was also remitted through the FPLP. Administrative procedures

were not properly followed in issuing the paper levy, and so the levy proceeds for the paper levy may be returned to Taxpayer Flounder, along with releasing the paper levy.

**Note:** Situations may occur when it might not be appropriate to return the levy proceeds received from the levy that should not have been issued. These situations may include but are not limited to: Status 12 modules, the taxpayer requests the IRS keep the proceeds, or the statutory period to return levied proceeds has expired when the double levy is discovered. See IRM 5.11.2.4.2 for additional factors to consider before returning levy proceeds.

- (5) In the above situations, if the tax module is **or will be** full paid or satisfied from the delayed posting of the payment and/or from other credits regardless if the federal payment is subsequently returned, then it is necessary to ensure the applicable Notice of Federal Tax Lien is manually released even while the account adjustments are pending. See IRM 5.12.3.2 regarding the necessity of a manual lien release. Employees of functions with access to the Automated Lien System (ALS) will input lien release requests in these situations. For those functions that do not have access to ALS, determine the Centralized Case Processing Lien Units (CCP-LU) contact on the IRS intranet by going to:

- IRS Intranet Homepage
- SERP
- Who/Where
- Case Processing Lien Units

5.11.7.4  
(08-24-2007)  
**Alaska Permanent Fund  
Dividend Levy Program**

- (1) The Alaska Permanent Fund Dividend (AKPFD) Levy Program is an automated levy program, which operates in conjunction with the State of Alaska, Department of Revenue, Permanent Fund Dividend Division (PFDD).
- (2) Information pertaining to the AKPFD criteria, process and procedures can be found under IRM 5.19.9, Collection, Liability Collection, Automated Levy Programs.

5.11.7.5  
(09-23-2016)  
**Municipal Tax Levy  
Program**

- (1) The Municipal Tax Levy Program (MTLP) is the newest of the four automated levy programs. MTLP matches a Master File database of delinquent taxpayers eligible to be levied against a database of local income tax refunds for each municipality participating in MTLP.
- (2) Information pertaining to the MTLP criteria, process and procedures can be found under IRM 5.19.9, Collection, Liability Collection, Automated Levy Programs.

**Exhibit 5.11.7-1 (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS*****Federal Employee Salary Paying Agencies: NFC***

<b>(0407) NFC PAID AGENCIES</b>	
Armed Forces Retirement Home	
Agricultural Marketing Service	
Architect of the Capitol	
Animal and Plant Health Inspection Service	
Appalachian Regional Commission	
Agricultural Research Service	
U.S. Architectural and Transportation Barriers Compliance Board	
Alcohol, Tobacco, Firearms and Explosives	
Alcohol and Tobacco, Tax and Trade Bureau	
Office of the Under Secretary (B&TS)	
Immigration and Customs Enforcement	
Bureau of the Census	
Bureau of Citizenship and Immigration Services	
Federal Law Enforcement Training Center	
Bureau of Economic Analysis	
Bureau of Engraving and Printing	
U.S. Botanic Garden	
Bureau of Industry and Security	
Bureau of the Public Debt	
U.S. Court of Appeals for Veterans Claims	
Congressional Budget Office	
Congressional Executive Committee on the People's Republic of China	
Child Care Development Center	
Commodity Futures Trading Commission	
U.S. Coast Guard (Civilian Pay)	
Corporation for National and Community Service	
Community Relations Service Commission on Security and Cooperation in Europe	
U.S. Chemical Safety and Hazard Investigation Board	
Office of the Director	
Cooperative State Research, Education, and Extension Service	

**Exhibit 5.11.7-1 (Cont. 1) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>(0407) NFC PAID AGENCIES</b>	
Bureau of Customs and Border Protection	
Departmental Administration	
Office for Infrastructure Analysis	
Drug Enforcement Administration	
Defense Nuclear Facilities Safety Board	
Department of Education	
Department of Labor	
Department of State	
Departmental Offices	
Office of the Under Secretary (MGMT)	
Economic Development Administration	
Executive Office for Immigration Review	
Office of Civil Rights	
Directorate for Emergency Preparedness & Response, Office of the Under Secretary	
Economic Research Service	
Economics and Statistics Administration	
Foreign Agricultural Service	
Farm Credit Administration	
Federal Air Marshals Service	
Federal Communications Commission	
Farm Credit System Insurance Corporation	
Federal Deposit Insurance Corporation	
Federal Election Commission	
Federal Emergency Management Agency	
Federal Energy Regulatory Commission	
Office of Federal Housing Enterprise Oversight	
Federal Bureau of Investigation	
Federal Maritime Commission	
Federal Mediation and Conciliation Service	
Financial Management Service	
Federal Mine Safety and Health Review Commission	

**Exhibit 5.11.7-1 (Cont. 2) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>(0407) NFC PAID AGENCIES</b>	
Food and Nutrition Service	
Federal Prison System	
Forest Service	
Farm Service Agency	
Farm Service Agency - County Offices	
Food Safety and Inspection Service	
Government Accountability Office	
Grain Inspection, Packers, and Stockyards Administration	
Government Printing Office	
(Leased Lines for DEPNET)	
Headquarters Components	
Housing and Urban Development (HUD) Office of Inspector General	
HUD	
Office for Information Analysis	
Inter-American Foundation	
International Boundary & Water Commission	
Interagency Council on the Homeless	
Office of the Under Secretary (Information Analysis & Infrastructure Protection)	
Institute of Museum and Library Services	
Internal Revenue Service	
International Trade Administration	
Office of the Inspector General	
Library of Congress	
Minority Business Development Agency	
Merit Systems Protection Board	
National Appeals Division	
National Agricultural Statistics Service	
National Capital Planning Commission	
National Endowment for the Arts	
National Endowment for the Humanities	
National Gallery of Art	



**Exhibit 5.11.7-1 (Cont. 3) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>(0407) NFC PAID AGENCIES</b>	
National Gallery of Art (Publication Fund)	
National Gallery of Art (Trust Fund)	
National Institute of Standards and Technology	
National Labor Relations Board	
National Oceanic and Atmospheric Administration	
Natural Resources Conservation Service	
National Sheep Industry Improvement Center	
National Telecommunications and Information Administration	
National Technical Information Service	
Office of Budget and Program Analysis	
Office of Communications	
Office of Compliance	
Office of the Comptroller of the Currency	
Office of the Chief Information Officer	
Office of Chief Economist	
Office of the Chief Financial Officer	
Office of the Executive Secretariat	
Office of the Inspector General	
Office of the General Counsel	
Office of Government Ethics	
Office of Inspector General	
Office of Justice Programs	
Immediate Office of the Secretary	
Office of the Secretary	
US Office of Special Counsel	
Occupational Safety and Health Review Commission	
Office of Thrift Supervision	
Peace Corps	
U.S./Saudi Arabian Joint Commission On Economic Cooperation	
Treasury's Personal Services Contractors - Foreign	
Patent and Trademark Office	

**Exhibit 5.11.7-1 (Cont. 4) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>(0407) NFC PAID AGENCIES</b>	
Pretrial Services Agency	
Rural Business-Cooperative Service Rural Housing Service	
Reading is Fundamental	
Risk Management Agency	
Rural Utilities Service	
Small Business Administration	
Office of the Secretary	
Smithsonian Institution (Federal)	
Smithsonian Institution (Trust)	
U.S. Senate Restaurants	
United States Secret Service	
Office of the Under Secretary (S&T)	
Transportation Security Administration	
Technology Administration	
Bureau of Alcohol, Tobacco, Firearms and Explosives	
Office of Inspector General for Tax Administration	
Treasury Office of the Inspector General	
Treasury Technical Assistance	
US Attorneys Office	
US Agency for International Development	
US Commission on Civil Rights	
US Capitol Police	
US Mint	
US Marshals Service	
US Trustee Program	
Woodrow Wilson International Center for Scholars (Federal)	
Woodrow Wilson International Center for Scholars (Trust)	

***Federal Employee Salary Paying Agencies: NBC***

<b>(0801) NBC PAID AGENCIES</b>	
Arctic Research Commission	

**Exhibit 5.11.7-1 (Cont. 5) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>(0801) NBC PAID AGENCIES</b>	
African Development Foundation	
Bureau of Indian Affairs	
Bureau of Land Management	
Bureau of Reclamation	
Chemical Safety & Hazard Investigation Board	
Consumer Product Safety Commission	
Department of Education	
Department of Transportation	
Equal Employment Opportunity Commission	
Federal Labor Relations Authority	
Federal Trade Commission	
Fish and Wildlife Service	
Harry S. Truman Scholarship Foundation	
Inter-American Foundation	
International Trade Commission	
James Madison Memorial Foundation	
Millennium Challenge Corporation	
Minerals Management Service	
National Aeronautics Space Administration	
National Labor Relations Board	
National Park Service	
National Science Foundation	
National Transportation Safety Board	
Nuclear Regulatory Commission	
Office of Aircraft Services	
Office of Inspector General -Dept of Interior	
Office of Navajo/Hopi Indian Relocation	
Office of Special Trustee for American Indians	
Office of Surface Mining	
Office of Secretary - Dept of Interior	
Overseas Private Investment Corp	

**Exhibit 5.11.7-1 (Cont. 6) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>(0801) NBC PAID AGENCIES</b>	
	Pension Benefits Guarantee Corp
	Presidio Trust
	Saint Lawrence Seaway Development Corporation
	Securities and Exchange Commission
	Selective Service System
	Social Security Administration
	Surface Transportation Board
	US Geological Survey
	US Trade & Development Agency
	Utah Reclamation Mitigation and Conservation Commission
	Valles Caldera Trust

***Federal Employee Salary Paying Agencies: GSA***

<b>Suboffice Code</b>	<b>(0305) GSA Paid Agencies</b>
GS0	General Services Administration
RR0	Railroad Retirement Board <b>Reminder:</b> Employee salaries
OM0	Office of Personnel Management <b>Reminder:</b> Employee salaries
AB1 through AB6	American Battles Monuments Commission
AI0	U.S. Institute of Peace (Some employees may not be citizens and not subject to TOP)
BF0	Defense Facilities Nuclear Safety Board (paid allowances, not salaries)
BH0	Commission for the Preservation of American's Heritage Abroad
BW0	Nuclear Waste Technical Review Board
BZ0	Christopher Columbus Fellowship foundation
CO0 FN0 SC0	Superior Courts of the District of Columbia
CU0	National Credit Union Association
DA0	Delta Regional Authority
DB0	Public Interest Declassification Board

**Exhibit 5.11.7-1 (Cont. 7) (09-23-2016)****FPLP - Federal Employee Salary Paying Agencies: NFC, NBC, GSA, DFAS**

<b>Suboffice Code</b>	<b>(0305) GSA Paid Agencies</b>
EB0	Import/Export Bank of the U.S.
EO0	Morris K. Udall Scholarship and Excellence in Nat'l Environmental Policy fund
F10	Appraisal Subcommittee/Federal Financial Institutions Exam Council
GE0	Barry M. Goldwater Scholarship and Excellence in Education Foundation
GO0	Vietnam Education Foundation
GQ0	Election Assistance Commission
HB0	Committee for Purchase From People who are Blind or Severely Disabled
HW0	U.S. Interagency Council on Homelessness
LQ0	Stennis Center for Public Service
MA0	Marine Mammal Commission
NK0	National Council on Disability
NQ0	National Archives and Records Administration
NM0	National Mediation Board
SM0	JFK Center for the Performing Arts
UJ0	Japan/U.S. Friendship Commission
WH0	Former President Annuitant (1099 income)
ZL0 ZL9	Medicare Payment Advisory Commission
ZP0	U.S. Commission on Int'l Religious Freedom
ZS0	U.S. China Economic and Security Review Commission

***Federal Employee Salary Paying Agencies: DFAS***

<b>Suboffice Code</b>	<b>(0102) DFAS Paid Agencies</b>
ZPH	Department of Health and Human Services and its agencies
ZPE	Department of Energy
ZPA	Environmental Protection Agency
ZPB	Broadcasting Board of Governors
ZPV	Department of Veterans Affairs
ZKE ZFA ZFR OMA ZL0 ZGT ZKA CP1	Defense Civilian Agencies

**Exhibit 5.11.7-2 (07-01-2022)****Table of Federal Payments Subject to FPLP**

This table is a matrix that displays what **types of federal payments** are levied in the FPLP; what **levy type code** is displayed under Miscellaneous Field (TC 971 AC 662, 677 or 762); what **account TINs** are matched against the payments; and the **levy percentage** of the payment. For example, the SSA payments are levied for 15% against the IMF primary or secondary SSN, BMF (sole prop) XREF SSN, and BMF primary SSN. IRM 5.11.7.3.1.1

<b>FEDERAL PAYMENT TYPE</b>	<b>LEVY TYPE CODE</b>	<b>IMF PRIMARY SSN</b>	<b>IMF SECONDARY SSN</b>	<b>BMF PRIMARY EIN</b>	<b>BMF X-REF (Sole Prop) SSN</b>	<b>BMF PRIMARY SSN</b>
<b>SSA</b>	SSA	15%	15%	N/A	15%	15%
<b>RRB</b>	RRB	15%	15%	N/A	15%	15%
<b>FEDERAL (OPM) RETIRE- MENT</b>	OTH	15%	15%	N/A	15%	15%
<b>FEDERAL SALARY</b>	SAL	15%	15%	N/A	15%	15%
<b>FEDERAL CIVILIAN AGENCY (TREASURY DISBURSED) CONTRACTOR/ VENDOR</b>	OTH	100%	100%	100%	100%	100%
<b>FEDERAL CIVILIAN AGENCY (NON- TREASURY DISBURSED) CONTRACTOR/ VENDOR</b>	<b>USPS</b> or OTH <b>ACOE</b> or OTH	100%	100%	100%	100%	100%
<b>MILITARY (DEFENSE) CONTRACTOR/ VENDOR</b>	OTH	100%	100%	100%	100%	100%
<b>CMS MEDICARE (PARTS A &amp; B) PROVIDER/ SUPPLIER</b>	OTH	100%	100%	100%	100%	100%
<b>MILITARY RE- TIREMENT PAYMENTS</b>	OTH	15%	15%	15%	15%	15%

Exhibit 5.11.7-2 (Cont. 1) (07-01-2022)

Table of Federal Payments Subject to FPLP

FEDERAL PAYMENT TYPE	LEVY TYPE CODE	IMF PRIMARY SSN	IMF SECONDARY SSN	BMF PRIMARY EIN	BMF X-REF (Sole Prop) SSN	BMF PRIMARY SSN
MISCELLA- NEOUS PAYMENTS	OTH	15%	15%	15%	15%	15%



**Exhibit 5.11.7-3 (07-01-2022)**  
**FPLP Exclusion Criteria**

**All balance due modules of an *entity* that has one or more of the following codes in any balance due module or in the entity, will be systemically reversed out of or excluded from the FPLP:**

ITEM	TRANSACTION OR FREEZE CODE	DESCRIPTION
A	Unreversed TC 500 or CZ indicator 1	Military deferment or Combat Zone
B	Unreversed TC 914 or - (minus) Z Freeze	Active CID investigation
C	Unreversed TC 480 or TC 780 or – (minus) Y Freeze	OIC pending or approved
D	Unreversed TC 530 CC 24–32	CNC Unable to Pay
E	Unreversed TC 530 CC 08	CNC Deceased (For joint liabilities, FPLP will continue to levy the surviving spouse on joint assessments, while dropping the deceased spouse from FPLP levies)
F	Unreversed TC 540 or Date of Death indicated on INOLES	Deceased taxpayer (For joint liabilities, FPLP will continue to levy the surviving spouse on joint assessments, while dropping the deceased spouse from FPLP levies)
G	Unreversed TC 971 AC 043	Pending IA prior to a FPLP levy only
H	Unreversed TC 971 AC 063	Current or approved IA
I	Unreversed TC 524	Collateral Agreement pending or approved
J	Unreversed TC 971 AC 086, 087, 688	Disaster Zone
K	Unreversed TC 520 all CCs	Bankruptcy/Litigation
L	Unreversed TC 470 with a <b>defined CC</b> only	Taxpayer claim or adjustment to return is pending
M	Unreversed Master File Employment Code> F	Taxpayer is a Federal Government agency
N	KITA, HSTG - Master File entity indicators	Taxpayer is Killed in Terrorist Action, or Taxpayer is in Hostage Situation
O	Unreversed TC 971 AC 275 - IMF only posted 200853 or earlier	Taxpayer files CDP request (levy or lien or combo)
P	Unreversed TC 530 CC 13	In business, unable to pay back taxes

**A balance due *module* that has one of the following, will be systemically reversed out of or excluded from the FPLP:**

**Exhibit 5.11.7-3 (Cont. 1) (07-01-2022)**  
**FPLP Exclusion Criteria**

ITEM	TRANSACTION OR FREEZE CODE	DESCRIPTION
A	Earliest CSED is within 1 month of expiration	For modules where a FPLP levy exists on any federal payment source
B	Unreversed TC 971 AC 061	Block from FPLP
C	Unreversed TC 971 AC 065	Innocent Spouse module
D	Unreversed TC 971 AC 071	Injured Spouse module
E	Unreversed TC 971 AC 275 - BMF only posted 200853 or earlier	Taxpayer files CDP request (levy or lien or combo)
F	Unreversed TC 971 AC 630 - BMF only	Taxpayer files CDP request (levy or combo). This does not apply to FEDCON
G	Unreversed TC 971 AC 630 - IMF only	Taxpayer files CDP request (levy or combo). This does not apply to FEDCON
H	Unreversed TC 470 no CC if posted prior to FPLP levy	Amended return claim pending
I	Entity TC 076 with alpha indicators C, F	LLC Disregarded Entity - only employment tax periods prior to January 2009 will be excluded from the FPLP
J	Unreversed TC 971 AC 365, 366 posted on any tax module prior to January 2009	LLC Disregarded Entity- only employment tax periods prior to January 2009 will be excluded from the FPLP. Other tax periods or employment tax period after January 2009 may be selected.
K	Unreversed TC 530 CC 17, 18, 19	LLC Disregarded Entity, Single Member Owner (SMO), and where SMO is uncollectible due to UTL, UTC or tolerance
L	Unreversed TC 976 or 977 or –(minus) A Freeze	Duplicate return freeze
M	Unreversed TC 520 CC 76, 77 (CDP)	CDP on filed lien or intent to levy with Appeals Office

**The following entity or module will be systemically blocked from the FPLP and may be manually unblocked to be included into the FPLP:**

Indicator	Remarks
Unreversed Master File entity employment code: G, T, (I -January 2008)	Taxpayer is a state or local government entity; Taxpayer is a Indian Tribal Government entity or Alaska Native Village
ACS modules at inception of St 22	Certain modules in certain Status 22 ACS inventories are subsequently systemically unblocked; refer to IRM 5.19.9.4.2.3

## Low Income Filter Estimated Income - Information Returns Processing Master File

[illegible][illegible]

**Exhibit 5.11.7-5 (08-12-2011)****TC 971 AC 062 (Document Locator Number (DLN) Format, Miscellaneous Field, XREF Field)**

IRM 5.11.7.3.3.2, Matching (TC 971 AC 062)

**FPLP Document Locator Number Positions**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>—</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>—</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>—</b>	<b>14</b>
N	N	N	N	N	—	N	0	1	—	0	8	0	2	0	—	N

The values for positions **7, 8, 9, & 10** identify the **Federal Payment Agency**.

**Note:** Exhibit 5.11.7-6. for a complete list of the Federal Payment Agency Identifier Code List.

**Example:** Office of Personnel Management: 0108

The values for positions **11 & 12** identify the **Type of Federal Payment**:

- **01** – Social Security benefit payment
- **02** – Federal retirement income
- **03** – Federal contractor/vendor/supplier/provider payment (IMF or BMF entities)
- **03** - Miscellaneous Payments. IRM 5.11.7.3.1.1 (IMF or BMF entities)
- **03**— Federal employee travel advance/reimbursement payment (limited to IMF only)
- **04** – Federal employee salary payment
- **05** - Railroad Retirement benefit payment

The value for position **13** identifies whether BFS matches a record for the taxpayer or if funds were levied:

- **0** — Federal disbursement **matched**
- **1** — Federal disbursement **levied**

*The DLN listed above would indicate that BFS matched (position 13 = 0) records with OPM (positions 7, 8, 9 & 10) on an OPM payment (positions 11, 12 & 13).*

Other examples:

**Example:** TC 971 AC 062 DLN 28277–**901–08020**–0  
Match — OPM (Federal source) on federal retirement payment.

**Example:** TC 971 AC 062 DLN 28277–**902–07011**–0  
Levy — SSA (Federal source) on Social Security benefit payment.

**Example:** TC 971 AC 062 DLN 28277–**904–07041**–0  
Levy — National Finance Center (Federal source) on federal salary payment.

**Example:** TC 971 AC 062 DLN 28277–**902-01050**-0  
Match - RRB (Federal source) on railroad retirement benefit.

**Miscellaneous Field:**

The miscellaneous field literal may or may not display a 3 character **suboffice code** to the salary paying agency (SPA). Exhibit 5.11.7-1.

**Caution:** Prior to July 2009, the “suboffice codes” under the SPA DFAS (Federal Paying Agency code 012), were erroneous. After July 2009, the suboffice codes display correctly for DFAS.

**Exhibit 5.11.7-5 (Cont. 1) (08-12-2011)**

**TC 971 AC 062 (Document Locator Number (DLN) Format, Miscellaneous Field, XREF Field)**

**XREF Field:**

The XREF Field literal will display the TIN (SSN or EIN) of the matched individual or entity.

**Exhibit 5.11.7-6 (08-28-2012)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0000	Recent Federal contract awarded; Federal agency to be identified when levy payment identified under TC 971 AC 062 <Levy> .
0001	Office of Child Support Enforcement (OCSE) - Health and Human Services (HHS) - Aid to Families with Dependent Children (AFDC)
0002	OCSE - HHS - non-AFDC
0003	HHS
0004	Veterans Administration (VA)
0005	Department of Education (ED)
0006	Small Business Administration (SB)
0007	Department of Housing and Urban Development
0008	US Department of Agriculture (USDA) - Rural Development
0009	US Department of Justice (DOJ)
0100	Bureau of Public Debt - Treasury
0101	Department of the Treasury (DOT) - Office of the Secretary
0102	Defense Finance and Accounting Service (DFAS) - Denver/ Cleveland
0103	DFAS - Columbus
0104	Federal Energy Regulatory Commission
0105	Army and Air Force Exchange Services
0106	US Consumer Product Safety Commission
0107	US Navy Exchange Service Command
0108	Office of Personnel Management
0109	US Peace Corps
0110	Navy Personnel Command
0111	Debt
0112	Department of Homeland Security
0113	Transportation Security Administration
0114	US Army Corps of Engineers
0115	US House of Representatives
0116	International Broadcasting Bureau
0117	National Endowment for the Arts

**Exhibit 5.11.7-6 (Cont. 1) (08-28-2012)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0118	American Battle Monuments Commission
0119	Overseas Private Investment Corporation
0120	Department of Health & Human Services
0121	Federal Mediation & Conciliation Service
0122	Federal Election Commission
0123	United States Tax Court
0124	Administrative Offices of the U.S. Courts
0125	DOT — Federal Motor Carriers Safety Administration
0126	Farm Credit Administration
0127	National Transportation Safety Board
0128	Occupational Safety & Health Review Commission
0129	Bureau of Engraving & Printing
0130	Valles Caldera Trust
0131	Office of Surface Mining
0132	DOJ - U.S. Marshals Service
0133	Federal Labor Relations Authority
0134	U.S. International Trade Commission
0135	Appalachian Regional Commission
0200	US Department of Energy
0201	Railroad Retirement Board
0202	Department of Interior - National Park Service
0203	US Department of State
0204	Department of Transportation - Office of the Secretary
0205	Federal Emergency Management Agency
0206	United States Customs
0207	Social Security Administration
0208	Food and Nutrition Service - USDA
0209	Patent & Trademark Office - Department of Commerce
0210	U.S. Holocaust Memorial Museum
0211	Executive Office of the President
0212	Selective Service System



**Exhibit 5.11.7-6 (Cont. 2) (08-28-2012)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0213	Defense Threat Deduction
0214	Financial Management Service
0215	National Mediation Board
0216	U.S. Government Printing Office
0217	National Capital Planning Commission
0218	U.S. Chemical Safety and Hazard Investigation Board
0219	U.S. Office of Government Ethics
0220	Court of Appeals for Veterans Claims
0221	Merit System Protection Board
0222	Federal Mine Safety
0223	Export Import Bank of the United States
0224	Presidio Trust
0225	Denali Commission
0226	Millennium Challenge Corporation
0227	Department of Immigration Health Services
0228	U.S. Commission on Civil Rights
0229	National Security Education Program
0230	United States Capitol Police
0231	Domestic Nuclear Detection Office
0232	Court Services and Supervision Agency
0233	Federal Deposit Insurance Corp
0234	Department of Defense Dependent Schools
0235	U.S. Naval Hospital Naples Italy
0300	US Secret Service
0301	National Science Foundation
0302	US Department of Commerce
0303	Bureau of the Fiscal Service (BFS) - DMSC
0304	Environment Protection Agency
0305	General Services Administration
0306	HHS - Health Care Financing Administration
0307	Agency for International Development

**Exhibit 5.11.7-6 (Cont. 3) (08-28-2012)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0308	Smithsonian Institution
0309	Bureau of Alcohol, Tobacco, Tax, and Trade
0311	U.S. Navy Hospital Yokoto Japan / 374th Medical Group
0312	Federal Trade Commission
0313	Centers for Medicare & Medicaid Services (NGS)
0314	Defense Finance & Accounting Service (GFEBS, P2P)
0315	Office of Navajo/Hopi Indian Relocation
0316	DHS - Science and Technology
0317	FMS - Federal Finance
0318	DOI - Bureau of Ocean Energy Management
0319	Office of Compliance
0320	Centers for Medicare & Medicaid Services (TFS Group Inc.)
0321	United States Access Board
0322	Occupational Safety & Health Administration
0323	U.S. Election Assistance Commission
0324	Bureau of the Fiscal Service - Admin.
0325	Office of Financial Stability
0326	Special Inspector General for the Troubled Asset Relief
0327	Government Sponsored Enterprise
0328	Department of Homeland Security
0329	Amtrak Office of the Inspector General
0330	Consumer Finance Protection Board
0331	Gulf Coast Ecosystem Restoration
0333	National Security Agency
0334	Washington Headquarters Services
0335	Supreme Court of the United States
0400	US Department of Labor
0401	United States Postal Service
0402	National Credit Union Administration
0403	Employment Standards Administration
0404	USDA - Animal Plant Health Inspection Service

**Exhibit 5.11.7-6 (Cont. 4) (08-28-2012)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0405	Central Intelligence Agency
0406	USDA - Farm Services Agency
0407	USDA - National Finance Center
0408	USDA - Risk Management Agency
0409	Federal Communications Commission
0410	The Pentagon - The Joint Staff
0411	Indian Health Services
0412	Federal Bureau of Investigations
0413	National Reconnaissance Office
0500	DOT - Comptroller of the Currency
0501	IRS
0502	DOT - Office of Thrift Supervision
0503	DOT - US Mint
0504	Federal Law Enforcement Training Center
0505	National Labor Relations Board
0506	Federal Maritime Commission
0507	Inter-American Foundation
0508	Equal Employment Opportunity Commission
0509	Security and Exchange Commission
0600	Pension Benefit Guaranty Corp.
0601	US Information Agency
0602	Marine Corps Exchange
0603	Armed Forces Retirement Home (AFRH) - US Naval Home
0604	Architect of the Capitol
0605	Federal Housing Finance Board
0606	Commodity Futures Trading Commission
0607	General Accounting Office
0608	US Nuclear Regulatory Commission
0609	HHS - Centers for Disease Control and Prevention
0620	USAO Middle District of Florida
0700	HHS - Food and Drug Administration

**Exhibit 5.11.7-6 (Cont. 5) (08-28-2012)****Federal Payment Agency Identifier Code List**

<b>Payment Agency Identifier</b>	<b>Agency Name</b>
0701	HHS - National Institute of Health
0702	DOJ - Justice Management Division
0703	DOJ - Bureau of Prisons
0704	DOJ - Drug Enforcement Agency
0705	NASA Headquarters
0706	Corporation for National Service
0707	DOJ - Federal Bureau of Investigation
0708	Air Force Service Agency
0709	Army/Air Force Exchange Service
0800	Department of Interior (DOI) -US Geological Survey
0801	DOI - Bureau of Reclamation
0802	DOI - Bureau of Land Management
0803	DOI - US Fish & Wildlife Service
0804	Bureau of Indian Affairs
0805	DOI- Office of Trust Fund Management
0806	Immigration and Naturalization Services
0807	AFRH - US Soldier's and Airmen's Home
0808	International Boundary and Water Commission
0809	Department of Transportation - Bureau of Transportation Statistics
0900	Federal Aviation Administration
0901	Federal Highway Administration
0902	Federal Railroad Administration
0903	Federal Transit Administration
0904	Maritime Administration
0905	National Highway Traffic Safety Administration
0906	Volpe National Transportation
0907	Surface Transportation Board
0908	US Coast Guard
0909	BFS - Reclamations

**Exhibit 5.11.7-7 (09-23-2016)****Department of the Treasury, Bureau of the Fiscal Service Notice****IRM EXHIBIT 5.11.7-7 (2016)**

DEPARTMENT OF THE TREASURY  
BUREAU OF THE FISCAL SERVICE  
P.O. BOX 1686  
BIRMINGHAM, AL 35201-1686

**SAMPLE ONLY**

Department of the Treasury  
Bureau of the Fiscal Service Seal

**THIS IS NOT A BILL  
PLEASE RETAIN FOR YOUR RECORDS**

(Date)

(TAXPAYER NAME)  
(TAXPAYER ADDRESS )

As authorized by Federal law, we applied all or part of your Federal payment to a debt you owe. The government agency (or agencies) collecting your debt is listed below.

Internal Revenue Service

Federal Payment Levy Program  
[See IRM 5.11.7.2.4.1(1)(c)]  
for IRS contact points]

**TIN Num: (NNN-NN-NNNN FORMAT ONLY)**

(EIN or SSN of the primary or secondary/XREF TIN)

TOP Trace Number: (Internal FMS use only)

**Acct Num: (18 digit number: TIN Type/ (Primary)TIN/ MFT/ Tax Period)**

Amount This Creditor: \$

Creditor: 51 Site: MC

PURPOSE: Tax Levy

The agency has previously sent notice to you at the last address known to the agency. That notice explained the amount and type of debt you owe, the rights available to you, and that the agency intended to collect the debt by intercepting any federal payments made to you, including tax refunds. If you believe your payment was reduced in error or if you have questions about this debt, you must contact the agency at the address and telephone number shown above. The U.S. Department of the Treasury's Bureau of the Fiscal Service cannot resolve issues regarding debts with other agencies.

We will forward the money taken from your federal payment to the agency to be applied to your debt balance; however, the agency may not receive the funds for several weeks after the payment date. If you intend to contact the agency, please have this notice available.

U.S. Department of the Treasury  
Bureau of the Fiscal Service

**PAYMENT SUMMARY**

PAYEE NAME:

PAYMENT BEFORE REDUCTION:

TOTAL AMOUNT OF THIS REDUCTION:

PAYING FEDERAL AGENCY:

PAYMENT DATE:

PAYMENT TYPE:

FOR OFFICIAL USE ONLY: (Internal BFS use only)