

ID: CCA-941509-08

Number: **200909037**

Release Date: 2/27/2009

Office:

UILC: 6331.00-00, 6334.00-00

From:

Sent: Thu 9/4/2008 3:09 PM

To:

Cc:

Subject: FW: Informal Advisory Request - Levy of Social Security Benefits

Thanks for your voicemail message.

My reviewer has reviewed this e-mail and concurs in the response.

The Service can still reach all of the taxpayer's Social Security benefits with a single levy under section 6331(a) subject to the minimum exemption provision of section 6334(a)(9). A single levy on the Social Security Administration attaches the right to receive the taxpayer's future payments. Although section 6331(h) provides for the continuous levy of Social Security benefits, the Service may continue to levy under section 6331(a). Section 6331(h) is meant to be an additional tool to supplement the other levy options, it was not meant to cut back the Service's methods by which it levies.

Notice 98-62 explains the Service's option to act under section 6331(h). Note how it states that any levy not clearly identified on the face of the levy as a section 6331(h) levy will be treated as an ordinary levy under section 6331(a) or 6331(c).

Please let me know if you have any more questions.

Thank you,