

ID: CCA_2014102912174411

[Third Party Communication:

UILC: 6331.00-00

Date of Communication: Month DD, YYYY]

Number: **201447028**

Release Date: 11/21/2014

From: [REDACTED]

Sent: Wednesday, October 29, 2014 12:17:44 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: FW: Levy on TSP

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This is in response to your question about a levy on a TSP account. As previously noted, the FRTIB recently implemented regs that provide that the TSP will pay over the vested balance in a TSP account in response to an IRS levy, regardless of whether or not the taxpayer can withdraw those funds. Interim guidance is being drafted which will revise IRM 5.11.6.2.1.

In addition, note that the IRM prohibits levy at the request of the taxpayer. See 5.9.17.4.4.(6) and 5.11.6.2(3).

(This section of the IRM is not being revised and is still applicable for making determinations to levy on TSP accounts).

It does not appear that the taxpayer has been provided with the required CDP notices for all periods.

Finally, per IRM 5.9.17.4.4(10) the bankruptcy specialist is to use letter 4554, Excluded Property - Final Notice with CDP Rights.

Please let me know if you have any further questions, thanks.