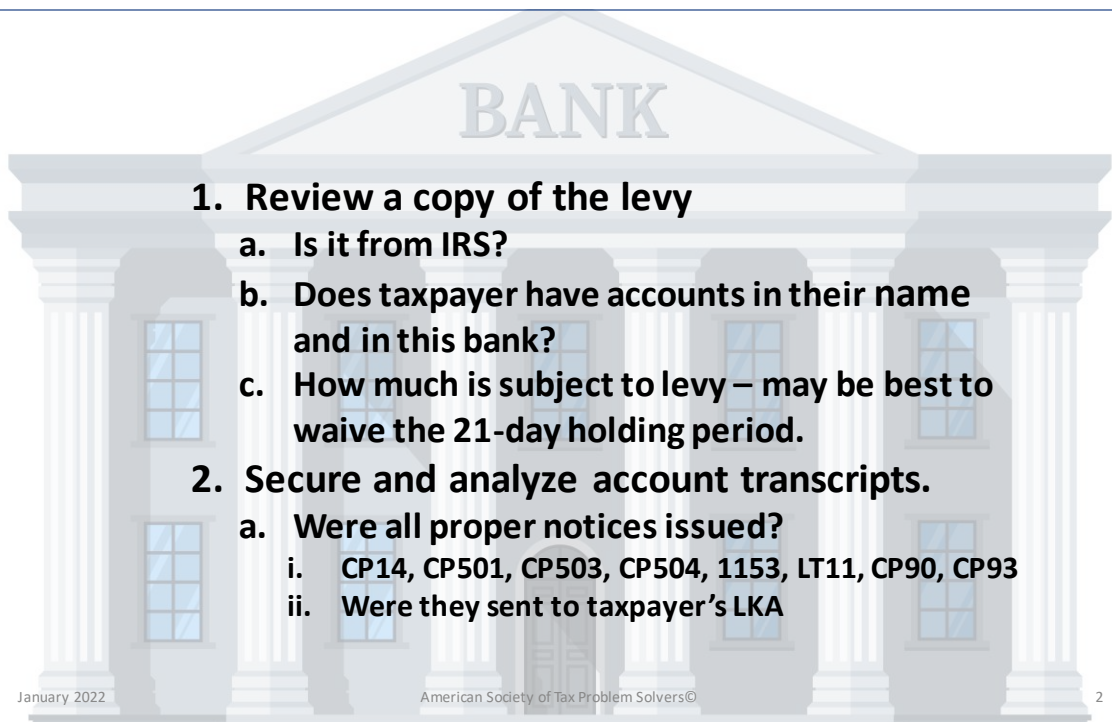


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- 1. Review a copy of the levy**
 - a. Is it from IRS?**
 - b. Does taxpayer have accounts in their name and in this bank?**
 - c. How much is subject to levy – may be best to waive the 21-day holding period.**
- 2. Secure and analyze account transcripts.**
 - a. Were all proper notices issued?**
 - i. CP14, CP501, CP503, CP504, 1153, LT11, CP90, CP93**
 - ii. Were they sent to taxpayer's LKA**

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3. Is the taxpayer current on all filing requirements?

- a. If yes, continue with steps to release levy.
- b. If no, act to gain compliance and then continue with steps to release levy.

4. *Exception*: Is the levy causing the taxpayer to suffer economic hardship (EH)?

- a. If yes, advise IRS of the EH and submit documentation to support the EH (ASAP)
- b. EH doesn't guarantee relief but weighs heavily.

Vinatieri v. Comm'r
133 T.C. 392 (2009)
IRC Sec. 6343(a)(1)(D)

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5. Steps to determine EH.

- a. Prepare 433-A, 433-A(OIC), 433-F using applicable standards.
- b. Elements to present:
 - i. Food/shelter, Transportation, Job/income loss, Health,
 - ii. Education
 - a) Loss of scholarship/suspension from special school
 - iii. Critical business functions
 - a) Payroll, inventory
 - b) Imminent bankruptcy
 - iv. Emotional issues
 - a) Extreme distress, crying, despair, possible personal harm

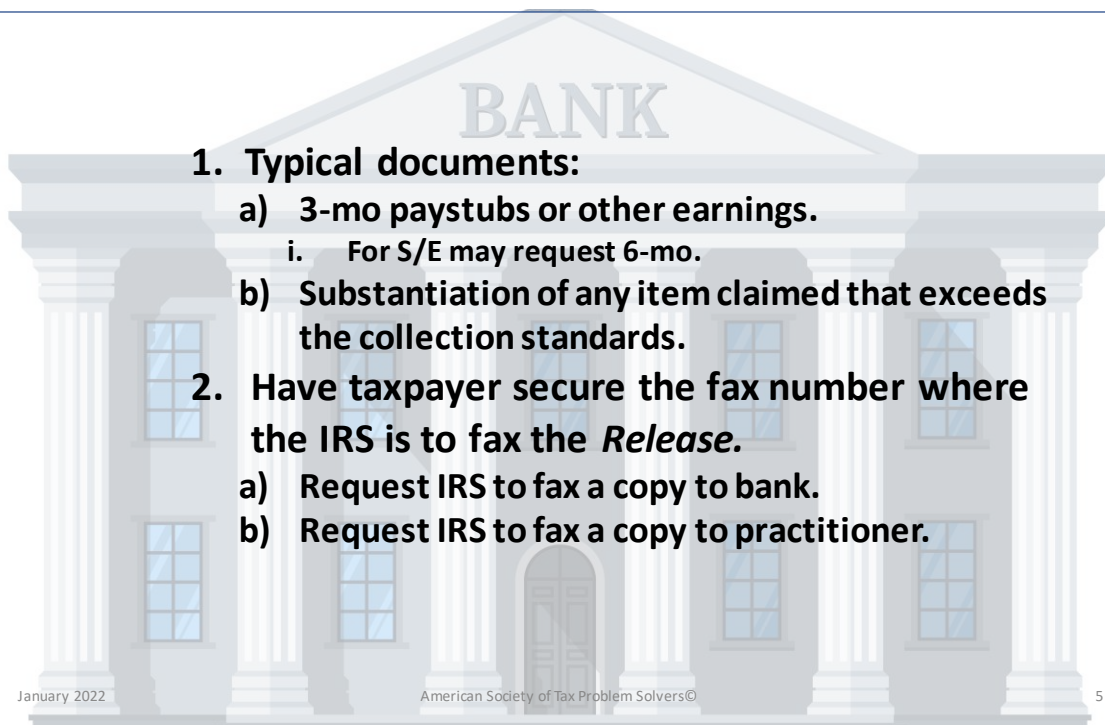
Be sure to register for the Winter Conference to learn more about *Defending Taxpayers with Economic Hardship*

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1. Typical documents:

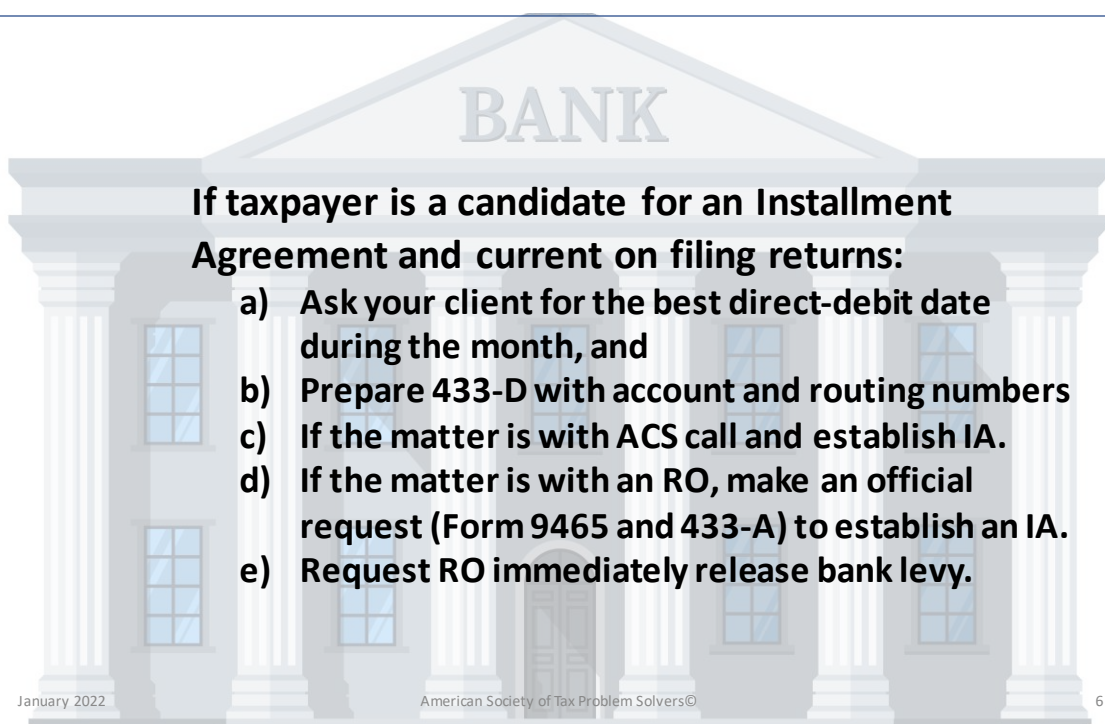
- a) 3-mo paystubs or other earnings.
 - i. For S/E may request 6-mo.
- b) Substantiation of any item claimed that exceeds the collection standards.

2. Have taxpayer secure the fax number where the IRS is to fax the *Release*.

- a) Request IRS to fax a copy to bank.
- b) Request IRS to fax a copy to practitioner.

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If taxpayer is a candidate for an Installment Agreement and current on filing returns:

- a) Ask your client for the best direct-debit date during the month, and
- b) Prepare 433-D with account and routing numbers
- c) If the matter is with ACS call and establish IA.
- d) If the matter is with an RO, make an official request (Form 9465 and 433-A) to establish an IA.
- e) Request RO immediately release bank levy.

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If the resolution is an Offer in Compromise

- a. If the Offer is currently ready to submit, send it to the appropriate Offer Unit and supply the RO with a “courtesy copy” and a cover letter attesting to the submission of the Offer and requesting levy release.
- b. If the Offer is not currently ready to submit, request an Installment Agreement to get enforced collection stopped and request the immediate release of the bank levy. Submit OIC as soon as possible.

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1. If there is no RO call the number on the levy and request release.

- a. Prepare 433-F and 433-D
- b. Be ready to explain the reason IRS should release, i.e.
 - i. Installment Agreement, or
 - ii. Offer in Compromise, or
 - iii. Hardship.

2. If assistor or RO refuses to release, inquire as to why. Ask to speak to GM

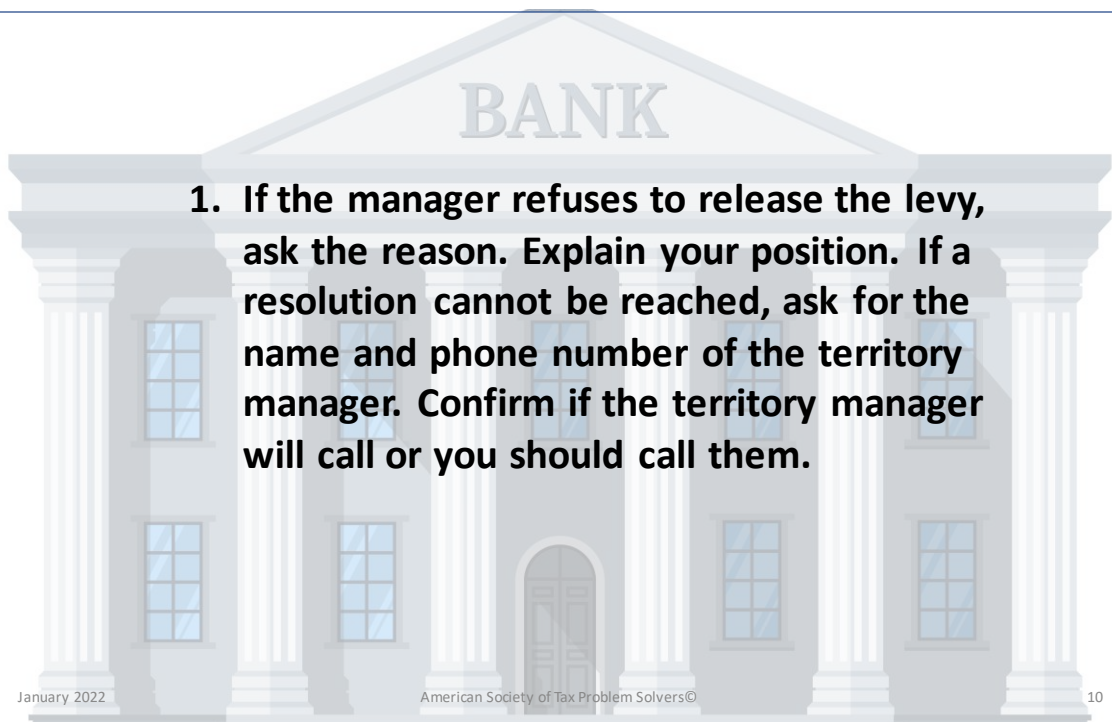
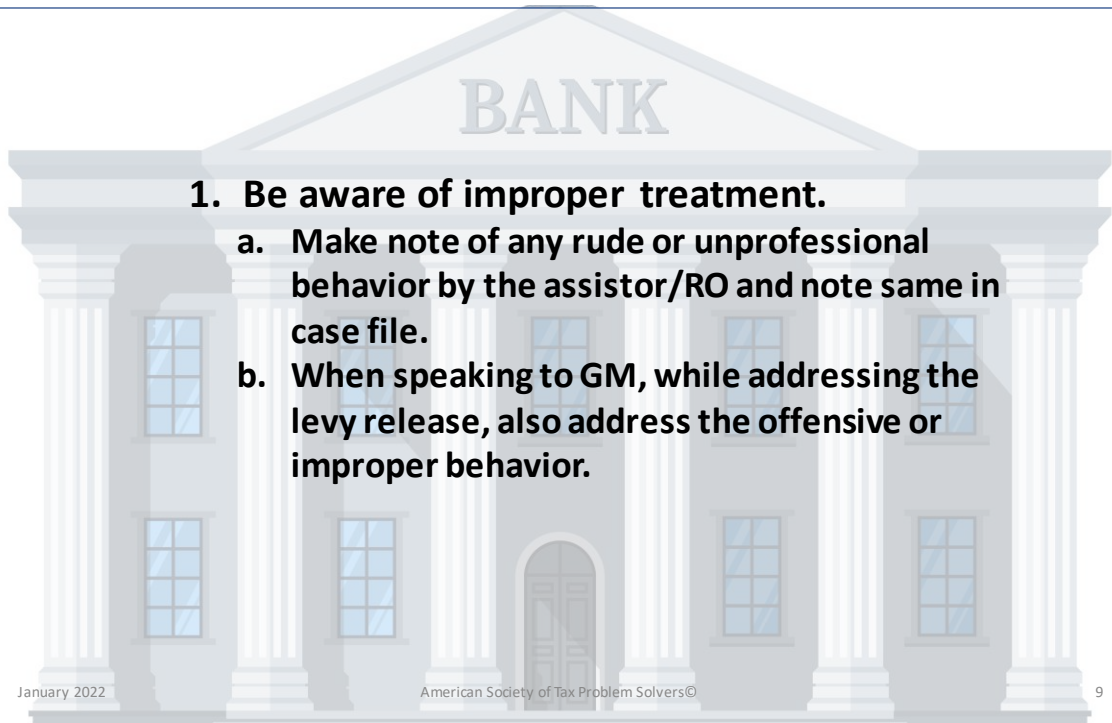
- a. Ask for GM name, phone #, & when GM will call.

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1. Still no luck?

- a. On rare occasions, a resolution will not be reached at that level. In that case ask for the next level above.
- b. Note that anytime that you are unable to get the next level person's name and phone number, you can contact your local IRS Stakeholder Liaison for that information.

<https://www.irs.gov/businesses/small-businesses-self-employed/stakeholder-liaison-local-contacts>

Phone, fax, and e-mails on next slide

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IRS Stakeholder Liaison

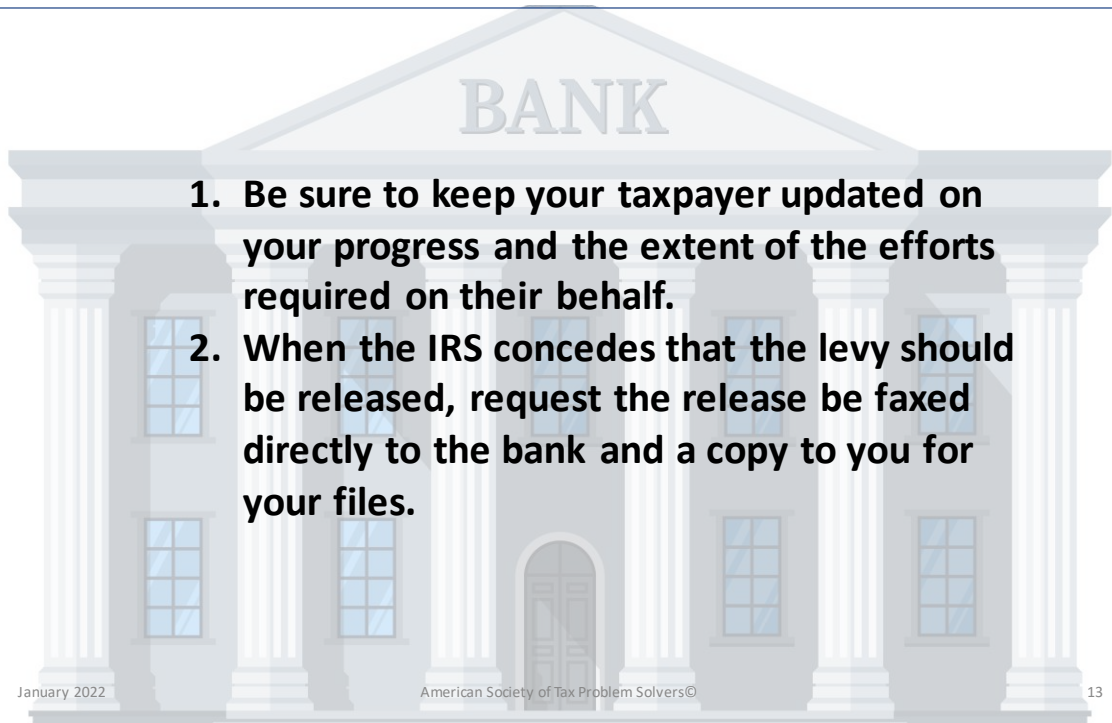
Stakeholder Liaison Area	Phone	Email
Area 2 (CT, DE, MA, MD, ME, NH, NJ, PA, RI, VT, WV)	412-404-9151	CL.SL.Area.2@irs.gov
Area 3 (AR, AL, DC, IN, KY, LA, MI, MS, OH, OK, TN, VA)	405-982-6807	CL.SL.Area.3@irs.gov
Area 4 (FL, GA, NC, NY, SC, TX)	216-415-3518	CL.SL.Area.4@irs.gov
Area 5 (AZ, CA, HI, NM, NV)	203-492-8630	CL.SL.Area.5@irs.gov
Area 6 (AK, CO, IA, ID, IL, KS, MN, MO, MT, NE, ND, OR, SD, UT, WA, WI, WY)	206-946-3703	CL.SL.Area.6@irs.gov

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Initiation Fee	\$30.00 (one time)
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Initiation Fee	\$30.00 (one time)
Total Due:	\$430.00



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