

This Isn't A Bill For Taxes You Owe. This Is A Notice Of Levy To Collect Money Owed By The Taxpayer Named Above.

The Internal Revenue Code provides that there is a lien for the amount shown above. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us: (1) this taxpayer's wages and salary that have been earned but not paid, as well as wages and salary earned in the future until this levy is released, and (2) this taxpayer's other income that you have now or for which you are obligated.

We levy this money to the extent it isn't exempt, as shown in the instructions. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions.

If you don't owe money to this taxpayer, please call us at the telephone number at the top of this form. Instead of calling us you may complete the back of Part 3, attach it as a cover to the rest of this form, and return all parts to IRS in the enclosed envelope.

If you do owe money to this taxpayer, please see the back of this page for instructions on how to act on this notice.

Signature of Service Representative	Title	
Catalog Number 20490M	www.irs.gov	Form 668-W (Rev. 4-2018)
	Part 1 — For Employer or Other Addressee	

If Money Is Due This Taxpayer

Give the taxpayer Parts 2, 3, 4 and 5, as soon as you receive this levy. Part of the taxpayer's wages, salary, or other income is exempt from levy. To claim exemptions, the taxpayer must complete and sign the Statement of Dependents and Filing Status on Parts 3, 4, and 5 and return Parts 3 and 4 to you within 3 work days after you receive this levy. The taxpayer's instructions for completing the Statement of Dependents and Filing Status are on the back of Part 5.

Send us the taxpayer's take home pay minus the exempt amount which is described below, on the same dates that payments are made, or are due, to the taxpayer. Unless we tell you that a deduction should not be allowed, allow the taxpayer's payroll deductions which were in effect when you received this levy in determining the take home pay. Do not allow the taxpayer to take new voluntary payroll deductions while this levy is in effect. The method of payment to the taxpayer, for example, direct deposit, has no bearing on take home pay. Direct deposit is not considered a payroll deduction.

When you send us your check, complete the back of Part 3 of this form, attach it to the check, and mail them to us in the enclosed envelope. Make your check payable to United States Treasury. Please write on the check (not on a detachable stub) the taxpayer's name, identifying number(s), kind of tax, and tax periods shown on Part 1, and the words "LEVY PROCEEDS."

This levy remains in effect for all wages and salary for personal services until we send you a release of levy. Wages and salary include fees, commissions, and bonuses. If more than one payment is necessary to satisfy the levy, send additional payments to the Internal Revenue Service address shown on your copy of this levy, and make out your check as described above.

For income other than wages and salary, this levy is effective only for funds you currently have or for which you are obligated to the taxpayer. This levy attaches to all obligations you owe the taxpayer at the time you receive it, even though you plan to make the payment at a later date. This levy remains in effect until we send you a release of levy.

This levy is effective for benefit and retirement income if the taxpayer has a current fixed right to future payments, until we send you a release of levy.

Instructions for Figuring The Amount Exempt From This Levy

There are three steps in figuring the amount exempt from this levy.

1. When you receive the completed Barts 3 and 4 from the taxpayer, use item 1 of the enclosed table (Publication 1404) to figure how
much wages, salary, or other income is exempt from this levy. Find the correct block on the table using the taxpayer's filling status,
number of dependents, and pay period. Taxpayers cannot claim themselves as a dependent. If no Social Security Number is
provided for a dependent, do not allow that dependent, unless "Less than six months old" is written in the space for that person's
Social Security Number, If you don't receive the completed Parts 3 and 4, then the exempt amount is what would be exempt if the
taxpayer hed returned them indicating married filing separate with no dependents (zero). Don't use the information on the taxpayer's
Form W-4, Employee's Withholding Allowance Cartificate to determine the amount that is exempt from this levy. That information
can be different from what is filed on the employee's individual income tax return.

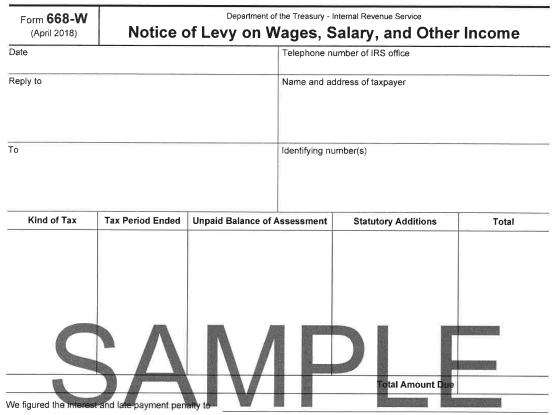
- 2. If the taxpayer, or the taxpayer's spouse, is at least 65 years old and/or blind, an additional amount is exempt from this levy. To claim this, the taxpayer counts one for each of the following: (a) the taxpayer is 65 or older, (b) the taxpayer is blind, (c) the taxpayer's spouse is 65 or older, and (d) the taxpayer's spouse is blind. Then, this total (up to 4) is entered next to "ADDITIONAL STANDARD DEDUCTION" on the Statement of Dependents and Filing Status. If the taxpayer has entered a number in this space, use item 2 of the enclosed table to figure the additional amount exempt from this levy.
- 3. The amount the taxpayer needs to pay support, established by a court or an administrative order, for minor children is also exempt from the levy, but the court or administrative order must have been made before the date of this levy. These children can't be claimed as dependents on Parts 3, 4, and 5.

If the taxpayer's dependents, filing status, or eligibility for additional standard deduction change while this levy is in effect, the taxpayer may give you a new statement to change the amount that is exempt. You can get more forms from an IRS office. If you are sending payments for this levy next year, the amount that is exempt doesn't change merely because the amount that all taxpayers can deduct for dependents, filing status, and additional standard deductions on individual income tax returns changes for the new year. However, if the taxpayer asks you to recompute the exempt amount in the new year by submitting a new Statement of Dependents and Filing Status, even though there may be no change from the prior statement, you may use the new year's exemption table. This change applies to levies you already have as well as this one. If you are asked to recompute the exempt amount and you don't have the new year's exemption table, you may order one by calling 1-800-829-3676. Ask for Publication 1494. This publication is also available at our internet site <u>www.irs.gov</u> The taxpayer submits the information under penalties of perjury, and it is subject to verification by the Internal Revenue Service.

Catalog Number 20490M

www.irs.gov

Form 668-W (Rev. 4-2018)



Although we asked you to pay the amount you owe, it is still not paid.

This is your copy of a Notice of Levy we have sent to collect the unpaid amount. We will send other levies if we don't get sufficient funds to pay the total amount you owe.

This levy requires the person who received it to turn over to us: your wages and salary that have been earned but not paid, as well as wages and salary earned in the future until the levy is released; and (2) your other income that the person has now or is obligated to pay you. This money is levied to the extent it isn't exempt, as explained on the back of Part 5 of this form.

If you decide to pay the amount you owe now, please <u>bring</u> a guaranteed payment (*cash, cashier's check, or money order**) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If you have any questions or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time for us to call you.

*Visit www.irs.gov to determine the closest IRS office that furnishes cash payments processing service. You will need to make an appointment at the IRS office in order to make a payment.

See the back of Part 5 for instructions.

Signature of Service Representative	Title	
Catalog Number 20490M	www.irs.gov	Form 668-W (Rev. 4-2018)

Form **000-WW** (Rev. 4-20

Excerpts from the Internal Revenue Code

SEC, 6331. LEVY AND DISTRAINT.

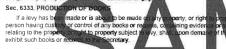
(b) Seizure and Sale of Property - The term "levy" as used in this title includes the power of

(b) Seizure and Sale of Property – The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, be may seize and sell such property or nights to property (whether real or personal, langible or inlangible).
(c) Successive Seizures – Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the caim of the United States for which levy is made. The Secretary may, thereafter, and as often as may be necessary, proceed to levy in like maner upon any other property liable to levy of the person against twom such daim exists, until the amount due from him, together with all expenses, is fully paid
(e) Continuing Levy on Satary and Wages – The effect of a levy on salary or wages payable to or received by a taxpayer shall be continuous FTM effect.

SEC. 6331. LEVY AND DISTRAINT

(a) Requirement - Except as otherwise provided in this section, any person in possession of (a) Require limits — Except as unterware promoted in this section, any person in possession of (c) robligated with respect to) property or rights to property subject to levy upon which a levy has been made shal, upon demand of the Secretary, surrender such property or rights as is, at the time of such such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

such obligation to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judical process.
(d) Enforcement of Levy
(e) Enforcement of Levy
(e) Enforcement of Levy
(f) Extent of personal liability – Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property, or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the undergament rate established under section 6821 from the date of such levy (or, in the case of a levy described in section 6331 (d/s), from the date such person would oftenvise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shallbe credited against the tax liability for the collection of which such levy was made.
(e) Penatty for vibation – in addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property or rights to property fails or refuses to surrender such property or rights to property fails or refuses to surrender such property or rights to property fails or property subject to levy has made.
(e) Effect of honoring levy – Any person in possession of (or obligated with respect to) property or rights to property o



LEVY

Sec. 6334. PROPERTY EXEMPT Fr. (a) Enumeration — There shall be (4) Unempto ment benefits unemployment (inclusion in mediate fits my are interest of the United vable to a

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unemployment tindo unemployment comparisonment of the Uniter States, of any State, or of the District of Councilia or of the Commonwealth of Puerto Rico. (6) Certain annuity and pension payments – Annuity or pension payments under the Rairoad Reterment Act, benefits under the Rairoad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Media of Honor (10) (38 U SC, 562), and annuilise based on retired or retainer pay under chapter 73 of tille 10 of the United States Code. (7) Workment's compensation – Any amount payable to an individual as workmen's compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation is distes, any State, the District O Columbia, or the Commonwealth of Puerto Rico. (8) Judgments for support of minor children – If the taxpayer is required by judgment of

(8) Judgments for support of minor children – If the taxpayer is required by judgment of

a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his minor children, so much of his salary, wages, or other income as is necessary to comply with such

judgment. (9) Minimum exemption for wages, salary and other increasely in comply with such or received by an individual as wages or salary for personal services, or as income derived from other sources, during any period, to the extent that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection (d) by him during such period does not exceed use approximation or interpretation (d) (10) Certain service-connected disability payments – Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, United States Code) disability benefit under (a) subchapter 11, III, IV, V, or Vi of chapter 11 of such title 38, or (B) Chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38. (11) Certain public assistance payments – Any amount payable to an individual as a recipient of public assistance under

(A) the Vortility Data Seats and a prime is a run and in payone to an individual as a recipient of public assistance under (A) title VV ritile XVI (relating to supplemental security income for the aged, blind, and disabled) of the Social Security Act, or

alsolied of the Social Security Act, or (B) State or local government public assistance or public welfare programs for which eligibility is determined by a needs or income test. (12) Assistance Under Job Training Partnership Act – Any amount payable to a participant under the Job Training Partnership Act (29 U.S.C. 1501 et seq.) fromfunds appropriated pursuant to such Act.

(d) Exempt Amount of Wages, Salary, or Other Income -

(1) Individuals on weekly basis - In the case of an individual who is paid or receives all of

(1) Individuals on weekly basis – In the case of an individual who is paid or receives all of his wages, salary, and other income on a weekly basis, the amount of the wages, salary, and other income payable to or received by him during any week which is exempt from levy under subsection (a) (3) shall be the exempt amount – [Note: This paragraph (2) is not in effect for taxable years 2018 through 2025 pursuant to section 15 1(0)(5) which provides that the "exemption amount" for any deduction for personal exemptions is zero for such taxable years. For these taxable years the "Exempt Amount" for oney is so ther than evely, – in the case of any individual not described in paragraph (4), below] (3) individuals on basis other than evely, – in the case of any individual not described in paragraph (1), the amount of wages, salary, and other income payable to or received by him during any applicable pay period or other fiscal period (as determined under regulations) which is exempt from levy under subsetuin (a) (b) shall be an amount (determined under such regulations) which is a nearly as possible will result in the same total exemption from from levy under subsetuin (as the subsetuin in the same total exemption from the subsetuin (as the same under such regulations) which is a nearly as possible will result in the same total exemption from from levy under subsetuin the same total exemption from from the subsetuin (as the same the subsetuin from the subse under such regulations) which as nearly as possible will result in the same total exemption from levy for such individual over a period of time as he would have under paragraph(1) if (during such period of time) he were paid or received such wages, salary and other income on a regular weekly basis

(4) Years when personal exemption amount is zero

(4) Years when personal exemption amount is zero. (A) In general in the case of any laxable year in which the exemption amount under section 151(d) [26/USCS § 151(d)] is zero, garagraph (2) shall not apply and for purposes of paragraph(1) the lerm "exempt amount" means an amount equal lo-()) the sum of the amount determined under subparagraph (B) andthe standard deduction. divided by (ii) 52. (b) Acount determined. For purposes of subparagraph (A), the amount determined under this subparagraph is 5 4, 150 multiplied by the number of the taxpayer's dependents for the taxable year in which the levy occurs. (C) Inflation adjustment. In the case of any taxable year beginning in a calendar year after 2018, the 5 4, 150 amount in subparagraph (B) shal be increased by an amount equal to--(i) such dollar amount, multiplied by

 (i) such dollar amount, multiplied by
 (ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in (ii) the cost-of-hing adjustment determined under section 1()(3) for the calendar year in which the taxable year begins, determined by subsiliuting "2017" for "2016" in subparagraph(A)(ii) thereof. If any increase determined under the preceding sentence is not a multiple of \$ 100, such increase shall be rounded to the next lowest multiple of \$ 100. (D) Venified statement. Unless the taxpayer submits to the Secretary a written and properly venified statement specifying the facts necessary to determine the proper amount under subparagraph(A), subparagraph(A), subparagraph(A), subparagraph(A) shall be applied as if the taxpayer were a married individual filing a separate return with no dependents.

Sec. 6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY

200 Date

1) In General = Linder regul	tions prescribed by the	Sucrorary the Sacrotary shall release
le levy upon all, or part of the propi	ry or rights to property	byted upon and shall promptly notify
e person upon whom such levy with	made (if any) that such	vy has been released if
(a) the liability for which such	wy was made is satis	or becomes unenforceable by
eason of lapse of time,	and a stranger of the	
El releaso of elith evy will t.	clitate the collection of	mazzi lizibilite
(C) the unpayer has entered	nio an agreement und	section 6159 to satisfy such liability
y means of installment payments, in	ess such agreement	covides otherwise.
the Secretary has determine	ed that such levy is o	ing an economic hardship due to
te financial condition of the taxpayer	or	
the fair market value of in	a pilipenty exceeds such	a leading and released of the levy on a
art of Sixty prometty could be made	antitude Transfer the the	in the second

Part of SKh property could be made without mindeling the diffection of such maminy. For purposes of subparagraph (C) the Secretary is not required to release such levy if such release would jeopardze the secured creditor status of the Secretary. (2) Expedited determination on certain business property – In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shal provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business. (3) Subsequent levy – The release of levy on any property under paragraph(1) shall not prevent any subsequent levy on such property.

prevent any subsequent levy on such property.

(b) Return of Property – If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return

(1) the specific property levied upon

an amount of money equal to the amount of money levied upon, or
 an amount of money equal to the amount of money received by the United States from a

(3) an amount of money equal to the amount of money received by the United States from a sale of such property. Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of 2 years from the date of such lewy. For purposes of paragraph (3), if property is declared purchased by the United States at a sale pursuant to section 535(e) (relating to manner and conditions of sale), the United States shall be treated as having received an amount of money equal to the minimum price determined pursuant to such section of (if larger) the amount received by the United States from the resale of such property.

(d) RETURN OF PROPERTY IN CERTAIN CASES-IF -

(1) any property has been levied upon, and

(2) the Secretary determines that-

 (A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,
 (B) the taxpayer has entered nho an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise.

(C) the return of such property will facilitate the collection of the tax liability, or (D) with the consent of the taxpayer or the National Taxpayer Advocate, the return of such property would be in the best inferest of the taxpayer (as determined by the National Taxpayer Advocate) and he United States, the provisions of subsedion (b) shall apply in the same manner as if such properly had been wrongly levied upon, except that no interest shall be allowed under subsection (c).

Form 668-W (April 2018)	Notice o	Department of the Treasury of Levy on Wages,			ne
Date		Telephone	number of IRS office	9	
Reply to		Name and	address of taxpayer		
То		Identifying	number(s)		
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessmen	t Statutory Ad	ditions To	otal
Statement of I My filing status for my Single Head of Househo Additional Standard I certify that I can clain of Levy. No one I have already exempt from le	income tax return is (c ld Deduction In the people named be listed is my minor chil evy, I understand the ir	g Status (To be completed by ta heck one) Married Filing a Joint Return Qualifying Widow(er) with dep	Apayer; instructions	ed Filing a Separate Rei Nouse is at least 65 and one are claimed on anoth I make support paymer	turn I/or blind) her Notice hts that are
Name (Last, First,	Middle Initial) Re	elationship (Qualifying Child or (Qualifying Relative)	Social Security Num	ber (SSN)
Taxpayer's signature	Tit	le		Date	
				000 Mi	
Catalog Number 20490M		www.irs.gov Part 3 — Return to IRS		Form 668-W (Rev. 4-2018)

Section 1 — Levy Acknow Signature of person respondin Your telephone number Section 2 — Levy Results Check attached in the am Additional checks will be s Taxpayer no longer emplo Remarks	yledgment g Pi g Di g Di (Check all applicable boxes) pount of \$ ient (weekly, bi-weekly, mogen approximate amount of of approximate amount of	entifying number(s) (as shown on the front) inted name of person responding ate and time this levy received
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Your telephone number	g Pi (Check all applicable boxes) ount of \$ ient (weekly, bi-weekly, mo approximate amount of	ate and time this levy received nthly, etc.) f each payment
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Additional checks will be s Taxpayer no longer emplo Remarks	ent (weekly, bi-weekly, mo approximate amount o	feach payment
AND DO NOT THE OWNER.	formation (Complete this section if i fferent from the one on this levy	·
Taxpayer's telephone number		
Name and address of taxpayer	's employer, if different from addressee	
Other information you believe r	nay help us	

www.irs.gov

Form 668-W (Rev. 4-2018)

Name (Last, First, Middle Initial) Relationship (Qualifying Child or Qualifying Relative) Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number Image: Social Security Number	Form 668-W (April 2018)	Notice o	Department of t	,	Internal Revenue Ser Salary, and		Income
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Kind of Tax Tax Period Ended Unpaid Balance of Assessment Statutory Additions Total Statutory Additions Total Mage Status of Tax Tax Period Ended Unpaid Balance of Assessment Statutory Additions Total Statutory Additions Total Mage Status of the Status	Reply to	Name and address of taxpayer					
We figured the MonoseFand lake payment periodity to Statement of Dependents and Filing Status (<i>To be completed by taxpayer; instructions are on the back of Part 5</i> My filing status for my income tax return is (<i>check one</i>) Single Married Filing a Joint Return Head of Household Qualifying Widow(er) with dependent child Additional Standard Deduction (<i>Enter amount only if you or your spouse is at least 65 and/or flavy</i> . No one I have listed is my minor child to whom (<i>as required by court or administrative order</i>). I make support payments I already exempt from levy. I understand the information I have provided may be verified by the Internal Revenue Service. Under penalties of perjury. I declare that this statement of dependents and filing status is true. Name (<i>Last, First, Middle Initial</i>) Relationship (<i>Qualifying Child or Qualifying Relative</i>) Social Security Number	То			Identifying n	umber(s)		
We figured the interest and late-payment penalty to Statement of Dependents and Filing Status (To be completed by taxpayer; instructions are on the back of Part 5 My filing status for my income tax return is (check one)	Kind of Tax	Tax Period Ended	Unpaid Balance of A	ssessment	Statutory Ad	ditions	Total
penalties of perjury, I declare that this statement of dependents and filing status is true. Social Security Number Name (Last, First, Middle Initial) Relationship (Qualifying Child or Qualifying Relative) Social Security Number Image: Relation of the statement of dependents and filing status is true. Image: Relative statement of dependents and filing status is true. Social Security Number Image: Relation of the statement of dependents and filing status is true. Image: Relative statement of the statement of t	Statement of I My filing status for my Single Head of Househol Additional Standard I I certify that I can claim of Levy. No one I have	Dependents and Filin income tax return is (c d Deduction listed is my minor chil	g Status (To be completed on the complet	nt Return er) with deper amount only ny income ta: by court or a	Dayer; instructions	ed Filing a Se ouse is at le Imake supp	eparate Return ast 65 and/or blind) ed on another Notice ort payments that are
	penalties of perjury, I d	leclare that this statem	ent of dependents and f	iling status is	s true.		
Taxpayer's signature Title Date	Name (Last, First,	Middle Initial) Re	lationship (Qualifying	Child or Qu	alifying Relative)	Social Sec	urity Number (SSN)
	Faxpayer's signature	Tit	le			Date	

Excerpts from the Internal Revenue Code

SEC. 6331, LEVY AND DISTRAINT.

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(c) Successive Seizures – Whenever any properly or right to properly upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United Stales for which levy is made, the Secretary may, thereafter, and as othen as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such daim exists, until the amount due from him. together with all exponses, is fully paid.
(e) Continuing Levy on Salary and Wages – The effect of a levy on salary or wages payable to or received by a taxpayer shall be confinuous from the date such levy is first made until such levy.

to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released under Section 6343.

SEC. 6331. LEVY AND DISTRAINT.

SEC, 6331, LEVY AND DISTRAINT. (a) Requirement – Except as otherwise provided in this section, any person in possession of (or obligated with respect to) property or rights to property subject to lew upon which a lew has been made shal, upon demand of the Secretary, surrender auch property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process. (d) Enforcement of Lew) (1) Extent of personal liability – Any person who fails or refuses to surrender any property or rights to properly, subject to lew), upon demand by the Secretary, shall be liabile in his own person and estate to the United States in a sum equal to the value of the property or rights notso surrendered, together with costs and interest on such sum at the underpayment rate established under section 6231 from the date of such lew (or, in the case of a lew) described in section 5331 (4)(4)).

made, together with costs and interest on such sum at the underpayment rate established under section 6521 from the date of such levy (or, in the case of a levy described in section 6331 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shallbe credited against the tax liability for the collection of which such levy was made. (2) Penalty for violation – In addition to the personalitability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property or rights to property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). Ne part of such penalty shall be credited against the tax liability for the collection of which such levy was made. (c) Effect of honoring levy – Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property of discharged such obligation of the Secretary (or who pays a liability under subsedion (d)(1)) shall be discharged form any obligation of liability to the delinquent taxpayer and any other person with respect to such property or rights to property an<u>ibality under subsedion (d)(1)</u> shall be discharged form any obligation of riability to the delinquent taxpayer and any other person with respect to such property or rights to property an<u>ibality under subsedion (d)(1)</u> shall be discharged form any

or rights to property arising from such surrender or psynan



Sec. 6334. PROPERTY EXEMPT FRAMELEVY
(a) Enumeration - There is table to amount on levy
(d) Unemptoyment beneficiery invariant payable to an instructuration inspection is
unemptoyment (anobia) - stable to amount payable to an instructuration in unemptoyment (anobia) - stable to any stable of the unemptoyment (anobia) - stable to any stable of the unemptoyment (anobia) - stable to any stable of the unemptoyment (anobia) - stable to any stable of the unemptoyment (anobia) - stable to any stable of the unemptoyment (anobia) - stable to any stable of the unemptoyment compension payments - Annuity or pension payments under the
Realroad Retirement Act, benefits under the Rairoad Unemployment Insurance Act, special pension
payments received by a person whose name has been entered on the Army, Navy, Air Force, and
(C) Workmen's compensation - Arw amount payable to an individual as workmen's

(7) Workmen's compensation – Any amount payable to an individual as workmen's (7) Workmen's compensation – Any amount payable to an individual as workmen's compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation law of the United States, any State, the District of Columbia, or the Demonstrative Church District States. Common ealth of Puerto Rico

(8) Judgments for support of minor children – If the taxpayer is required by judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of the minor children, so much of his safer, wages, or other income as is necessary to comply with such judgmer

Juogment (9) Minimum exemption for wages, salary and other income – Any amount payable to or received by an individual as wages or salary for personal services, or as income derived from other sources, during any period, to the extern that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection (d)

(10) Certain service-connected disability payments – Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, United States Code) disability benefit under

(A) subability verticent united (A) subchapter II, III, IV, V, or VI of chapter 11 of such title 38, or (B) Chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38. (11) Certain public assistance payments – Any amount payable to an individual as a recipient of public assistance under

(A) title V or tills ZVI (relating to supplemental security income for the aged, bind, and disabled) of the Social Security Act, or (B) State or local government public assistance or public welfare programs for which eligibility is determined by a needs or income test. (12) Assistance Under Job Training Partnership Act – Any amount payable to a parkicipant under the Job Training Partnership Act (29 U.S.C. 1501 et seq.) fromfunds appropriated pursuant to such Act.

(d) Exempt Amount of Wages, Salary, or Other Income -

(d) Exempt Amount of Wages, Salary, or Other Income – (1) Individuals on weekly basis – In the case of an individual who is paid or receives all of his wages, salary, and other income on a weekly basis, the amount of the wages, salary, and other income payable to or received by him during any week which is exempt from levy under subsection (a) (9) shall be the exempt amount. (2) Exempt Amount – [Note: This paragraph (2) is not in effect for taxable years 2018 Inrough 2026 pursuant to section 151 (0(5)) which provides that the "exempt mole amount" for any deduction for personal exemptions is zero for such laxable years. For these taxable years the "Exempt Amount" for property exempt from levy is determined under regulations prescribed in paragraph (1), the amount of wages, salary, and other income payable to or received by him during any applicable pay period or other fiscal period (as determined under regulations prescribed by the Secretary) which is exempt from levy under subsection (a) (9) shall be an amount (determined under such regulations) which as nearly as possible will result in the same total exemption from levy for such individual over a period of time as he would have under paragraph(1) if (during such period of time) he were paid or received such wages, salary and other income on a regular weekly basis. basis

casis. (4) Years when personal exemption amount is zero. (A) In general. In the case of any taxable year in which the exemption amount under section 151(d) [26USCS § 151(d)] is zero, paragraph (2) shall not apply and for purposes of paragraph(1) the term "exempt amount" means an amount equal to— (i) the sum of the amount determined under subparagraph (B) andthe standard deduction, in the sum of the amount determined under subparagraph (B) andthe standard deduction,

(f) the source of the sou

(C) Inflation adjustment. In the case of any taxable year beginning in a calendar year after 2018, the 5 4, 150 amount in subparagraph (B) shat be increased by an amount equal to---(i) such dollar amount, multiplied by (ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by subsituiting "2017" for "2016" in subparagraph (A)(ii) thereof.If any increase determined under the preceding sentence is not a multiple of \$ 100, such increase shall be rounded to the next lowes: multiple of \$ 100. (D) Verified statement. Unless the taxpayer submits to the Secretary a written and properly verified statement specifying the facts necessary to determine the proper amount under subparagraph (A), subparagraph

Sec. 6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY

(a) Release of Levy and Notice	of Release –	
1) in General = idoder regult	tions prescribed by the	Societary the Secretary shall release
he levy upon all, or park of the prope	or rights to property	invited upon and small promptly notify
he person upon whom such levy was	made (if any) that such	evy has been released if
(A) the liability for which such	My was made is satis	or becomes unenforceable by
eason of lapse of time,		
(S) release of such Jevy will fe	litate the collection of	maden learning
(C) the toxpayer has enteres	into an agreement und	section 6159 to satisfy such liability
by means of installment payments,	ess such agreement	vides otherwise.
the Secretary has deterning	ed that such levy is d	ting an economic hardship due to
he financel condition of the taxpayer	or	
E the fair market value of the	e property moreds suff	hability and reserves of the levy on a
and of the property could be made	the state of the state of the state	and the second se

The the fair market value of (in property access suff along and second the levy on a part of such property could be made window in releasing the discussion of access and the subparagraph (C), the Secretary is not required to release such levy if such release would geopardze the secured creditor status of the Secretary. (2) Expedited determination on certain business property —In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business. (3) Subsequent levy — The release of levy on any property under paragraph(1) shall not prevent any subsequent levy on such property. (b) Return of Property — If the Secretary determines that property has been wrongfully levied upon, (t) the baceful or the secretary to return (1) the secretary to return (1) the secretary to construct the secretary to return (1) the secretary to property.

upon, it shall be lawful for the Secretary to return (1) the specific property levied upon, (2) an amount of money equal to the amount of money levied upon, or (3) an amount of money equal to the amount of money received by the United States from a sale of such property. Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of 2 years from the date of such levy. For purposes of paragraph (3), if property is declared purchased by the United States shall be treated as having received an amount of money equal to the minimum price eltermined nursuant to section for farger the amount of money equal to the minimum price eltermined nursuant to section for farger the amount received by the United States from determined pursuant to such section or (if larger) the amount received by the United States from the resale of such property.

(d) RETURN OF PROPERTY IN CERTAIN CASES-IF -

(1) any property has been levied upon, and

(2) the Secretary determines that— (A) the levy on such property was premature or otherwise not in accordance with administrative procedures of theSecretary, (B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

provides otherwise, (C) the return of such property will facilitate the collection of the tax liability, or (D) with the consent of the taxpayer or the National Taxpayer Advocate, the return of sur property would be in the best interest of the taxpayer (as determined by the National Taxpayer Advocate) and he United States, the provisions of subsection (b) shall apply in the same manne as if such property had been wrongly levied upon, except that no interest shall be allowed under subsection (c). return of such

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Form 668-W (Rev. 4-2018)

Form 668-W (April 2018)	Notice	Department of the Treasury		
Date		Telephone	number of IRS office	è
Reply to			address of taxpayer	
То		Identifying	number(s)	
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessmen	t Statutory Ad	lditions Total
My filing status for my Single Head of Househol Additional Standard I certify that I can claim of Levy. No one I have already exempt from le	Dependents and Filin income tax return is (c Id Deduction In the people named be listed is my minor chil evy. I understand the in	g Status (To be completed by tay heck one) Married Filing a Joint Return Qualifying Widow(er) with dep	Apayer; instructions Marri endent child any if you or your sp ax return and that no administrative order, verified by the Intern.	ed Filing a Separate Return bouse is at least 65 and/or blind) one are claimed on another Notice) I make support payments that are
Name (Last, First,	Middle Initial) Ro	elationship (Qualifying Child or G	ualifying Relative)	Social Security Number (SSN)
Taxpayer's signature	Tit	le		Date
Catalog Number 20490M		www.irs.gov Part 5 — For Taxpayer to k	еер	Form 668-W (Rev. 4-2018)

Instructions to the Taxpayer

A levy was served on the person named on the front of this form. The information you provide on this form will be used by that person to figure the amount of your income that is exempt from levy.

Complete Parts 3, 4, and 5. First, indicate your filing status by checking one of the five blocks on the Statement of Dependents and Filing Status. Then, list each person that you can claim as a dependent on your income tax return not claimed on another Notice of Levy on Wages, Salary, and Other Income. Refer to Publication 501, Exemptions, Standard Deduction, and Filing Information for additional information on determining your dependents. Include each person's relationship to you and Social Security Number. If the person is less than six months old and does not have a number yet, write "Less than six months old" in the Social Security Number column. You can't claim yourself as a dependent. Be sure to complete, sign and date all copies of the statement.

The amount of your income that is exempt from this levy each week can be figured by adding the standard deduction you can claim on your income tax return and the amount you claim on it for dependents. Then, this total is divided by 52.

If you or your spouse is at least 65 years old and/or blind, you can claim the additional standard deduction which increases the amount exempt from this levy. Count one for each of the following: (a) you are 65 or older, (b) you are blind, (c) your spouse is 65 or older, and (d) you are blind. Enter this total function 4) to the right of "ADILITIONAL STANDARD OF UVCTION" of Parts 3, 4, and 5.

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abl

Also, if you are required by a court or adm (made before the date of this let y) to support then the amount needed to par the support or administrative or decisalso exempt from th

minor children can't be listed as dependents.

Keep Parts 2 and 5 for your records. Give Parts 3 and 4 to your employer within 3 work days after you receive them. If you do not give the completed statement to your employer, then your exempt amount will be figured as if your filing status is married filing separate with no dependents (zero), plus the amount for paying child support established by a court or administrative order. If you subsequently submit a Statement of Dependents and Filing Status to your employer, your exempt amount will be adjusted to correspond to your statement.

If the number of your dependents or your filing status change while this levy is in effect, file another Statement of Dependents and Filing Status with the person on whom this levy was served. You can get more forms from an Internal Revenue Service office.

In addition, if this levy is still in effect next year and if the standard deduction and amount deductible for dependents change in the new year for all taxpayers due to indexing for inflation, you may submit a new Statement of Dependents and Filing Status, even though there may be no change from the prior statement. Submitting a new Statement of Dependents and Filing Status will allow your employer to use the new year's exemption table (Publication 1494); otherwise, your exempt amount remains the same for pay periods following the pay period in which the notice of levy is served.

The information you provide is submitted under penalties of perjury and may be verified by the Internal Revenue Service.



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Form 668-W (April 2018)	Department of the Treasury - Internal Revenue Service Notice of Levy on Wages, Salary, and Other Income				
Date	Telephone number of IRS office				
Reply to			Name and a	ddress of taxpayer	
То			Identifying n	umber(s)	
Kind of Tax	Tax Period Ended	Unpaid Balance of <i>I</i>	Assessment	Statutory Additions	Total
Ve figured the mere		N		D Total Amount Due	

This Isn't A Bill For Taxes You Owe. This Is A Notice Of Levy To Collect Money Owed By The Taxpayer Named Above.

The Internal Revenue Code provides that there is a lien for the amount shown above. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us: (1) this taxpayer's wages and salary that have been earned but not paid, as well as wages and salary earned in the future until this levy is released, and (2) this taxpayer's other income that you have now or for which you are obligated.

We levy this money to the extent it isn't exempt, as shown in the instructions. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions.

If you don't owe money to this taxpayer, please call us at the telephone number at the top of this form. Instead of calling us you may complete the back of Part 3, attach it as a cover to the rest of this form, and return all parts to IRS in the enclosed envelope.

If you do owe money to this taxpayer, please see the back of this page for instructions on how to act on this notice.

Signature of Service Representative	Title	
Catalog Number 20490M	www.irs.gov	Form 668-W (Rev. 4-2018)
	Part 6 — IRS File Co	ру

Form 668-D (May 2018)	Release of	Department of the Treasury f Levy/Releas		
То	Trefeuse e	Taxpayer(-	
		Identifying	number(s)	
A notice of levy was serv	ved on you and demand w	as made for the surrender of:		8
		and bank deposits of the tax or Banks." See the back of this		except as provided in 6332(c) o ception.
Wages, salary and o	other income, now owed to	o or becoming payable to the	taxpayer(s) named abov	/e.
The box checked below	v applies to the levy we s	served on you.		
Release of Levy				
the taxpayer/s) nam	ed above are released fro	m the levy. e section 6343, all wages, sa		y, credits, and bank deposits of
Release of Property	from Levy		2.50 B	
		e section 6343, all property, r rom the levy. The levy now at		
		section 6343, all property, rig from levy. The levy continues		credits and bank deposits up to s greater than \$
\$V	When this amount is paid t	dated dated to the Internal Revenue Servi m the amount you send now.		t the taxpayer still owes is If you sent us a payment after
		•	-	greater than less than ed above are released from the
Dated at (place)				Date
Signature		Telephone number	Title	

www.irs.gov Part 1 - To Addressee Form 668-D (Rev. 5-2018)

Excerpts from the Internal Revenue Code Sec. 6332 Surrender of Property Subject to Levy (c) Special Rule for Banks.—Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy Sec. 6343. Authority to Release Levy and Return Property (a) Release of Levy and Notice of Release (1) In general.—Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if-(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time, (B) release of such levy will facilitate the collection of such liability. (C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise (D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or (E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability. For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary (2) Expedited determination of certain business property.-In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business. (3) Subsequent levy.—The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property (b) Return of property ---- If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return ... an amount of money equal to the amount of money levied upon An amount equal to the amount of money levied upon may be returned at any time before the expiration of 2 years from the date of such levy.... (d) Return of Property in Certain Cases .-- If---(1) any property has been levied upon, and (2) the Secretary determines that-(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary, (B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

- (C) the return of such property will facilitate the collection of the tax liability, or
- (D) with the consent of the taxpayer or the Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the Taxpayer Advocate) and the United States, the provisions of subsection (b) shall apply in the same manner as if such property had been wrongly levied upon, except that no interest shall be allowed under subsection (c).

Useful Item You may want to see:

- Publication 4528, Making an Administrative Wrongful Levy Claim Under Internal Revenue Code (IRC) Section 6343(b).
- Publication 5149, Making an Administrative Return of Property Claim Under Internal Revenue Code (IRC) Section 6343(d).

Catalog Number 20450C

www.irs.gov

Page 2

Form 668-D (May 2018)					
То		Taxpayer(s)		
		Identifying	number(s)		
A notice of levy was se	rved on you and demand was n	nade for the surrender of:			
All property, rights		I bank deposits of the taxp		except as provided in 6332(c) o ception.	
Wages, salary and	other income, now owed to or	becoming payable to the t	axpayer(s) named abov	ve.	
The box checked belo	w applies to the levy we serv	red on you.			
Release of Levy					
payable to the taxp Release of Property Under the provision greater than \$ Under the provision the amount of \$	ns of Internal Revenue Code se	ection 6343, all property, ri the levy. The levy now att stion 6343, all property, rig m levy. The levy continues	ights to property, money aches only to this amou this to property, money, to attach to all amount	/, credits, and bank deposits int. credits and bank deposits up to s greater than \$	
	When this amount is paid to th ate shown, subtract that from th		e, the levy is released.	If you sent us a payment after	
		-		greater than less than led above are released from the	
Dated at (place)				Date	
Signature		Telephone number	Title		
				ž	

Catalog Number 20450C

www.irs.gov Part 2 - For Taxpayer Form 668-D (Rev. 5-2018)

Excerpts from the Internal Revenue Code Sec. 6332 Surrender of Property Subject to Levy (c) Special Rule for Banks.—Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy. Sec. 6343. Authority to Release Levy and Return Property (a) Release of Levy and Notice of Release. (1) In general.—Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if-(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time, (B) release of such levy will facilitate the collection of such liability (C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise. (D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or (E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary. (2) Expedited determination of certain business property.-In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business (3) Subsequent levy.—The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property (b) Return of property ---- If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return ... an amount of money equal to the amount of money levied upon ... An amount equal to the amount of money levied upon ... may be returned at any time before the expiration of 2 years from the date of such levy.... (d) Return of Property in Certain Cases .- If-(1) any property has been levied upon, and (2) the Secretary determines that-(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary, (B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise, (C) the return of such property will facilitate the collection of the tax liability, or

(D) with the consent of the taxpayer or the Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the Taxpayer Advocate) and the United States, the provisions of subsection (b) shall apply in the same manner as if such property had been wrongly levied upon, except that no interest shall be allowed under subsection (c).

Useful Item You may want to see:

- · Publication 4528, Making an Administrative Wrongful Levy Claim Under Internal Revenue Code (IRC) Section 6343(b).
- Publication 5149, Making an Administrative Return of Property Claim Under Internal Revenue Code (IRC) Section 6343(d).

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Form 668-D (May 2018)	Release of		y - Internal Revenue Service e of Property from Le	
To	Release of f	Taxpayer(. • y
		Identifying	g number(s)	
A notice of levy was se	rved on you and demand was	made for the surrender of:	 ħ	
		•	<pre>cpayer(s) named above, except as provided i is form regarding this exception.</pre>	n 6332(c) o
Wages, salary and	other income, now owed to or	becoming payable to the	taxpayer(s) named above.	
The box checked belo	w applies to the levy we ser	ved on you.		
Release of Levy				
payable to the tax Release of Property Under the provisio	payer(s) named above are rele r from Levy	ased from the levy.	alary and other income now owed to or become rights to property, money, credits, and bank of ttaches only to this amount.	
			ights to property, money, credits and bank de to attach to all amounts greater than \$	
\$		ne Internal Revenue Servi	The amount the taxpayer still ov ice, the levy is released. If you sent us a pay	
		· · ·	alary and other income greater than le to the taxpayer(s) named above are releas	-
Dated at (place)			Date	
Signature		Telephone number	Title	
Signature		Telephone number	Title	

www.irs.gov Part 3 - IRS Copy Form 668-D (Rev. 5-2018)

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Form 668-W, Notice of Levy on Wages, Salary, and Other Income

Excerpts from the Internal Revenue Code
Sec. 6332 Surrender of Property Subject to Levy (c) Special Rule for Banks.—Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under
judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy.
Sec. 6343. Authority to Release Levy and Return Property
(a) Release of Levy and Notice of Release.—
(1) In general.—Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if—
(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time,
(B) release of such levy will facilitate the collection of such liability,
(C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments unless such agreement provides otherwise,
(D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or
(E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability.
For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary.
(2) Expedited determination of certain business property.—In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business.
(3) Subsequent levy.—The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property.
 (b) Return of property.—If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return an amount of money equal to the amount of money levied upon An amount equal to the amount of money levied upon An amount equal to the amount of money levied upon and be returned at any time before the expiration of 2 years from the date of such levy (d) Return of Property in Certain Cases —If— (1) any property has been levied upon, and
 (2) the Secretary determines that— (A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,
(B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,
(C) the return of such property will facilitate the collection of the tax liability, or
(D) with the consent of the taxpayer or the Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer (as determined by the Taxpayer Advocate) and the United States, the provisions of subsection (b) shall appliin in the same manner as if such property had been wrongly levied upon, except that no interest shall be allowed under subsection (c).

Useful Item You may want to see:

• Publication 4528, Making an Administrative Wrongful Levy Claim Under Internal Revenue Code (IRC) Section 6343(b).

• Publication 5149, Making an Administrative Return of Property Claim Under Internal Revenue Code (IRC) Section 6343(d).

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