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bank or other financial accounts, vehicles, real estate and other personal assets to satisfy a tax debt.

May. 25, 2018



Individuals and businesses have additional time to file an administrative claim or to bring a civil action for wrongful levy or seizure, according to the Internal Revenue Service.

An IRS levy permits the legal seizure and sale of property including wages, money in

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made after Dec. 22, 2017, and on or before that date, if the previous nine-month period hadn't yet expired.

The timeframes apply when the IRS has already sold the property it levied. As under prior law, there is no time limit for the administrative claim if the IRS still has the property it levied. Also, as under prior law, taxpayers may not file a wrongful levy claim or bring a wrongful levy suit as the law only applies to those other than the taxpayer. Usually, wrongful levy claims involve situations where an individual or business believes that either the property belongs to them, or they have a superior claim to the property that the IRS is not recognizing.

Anyone who receives an IRS bill titled, *Final Notice of Intent to Levy and Notice of Your Right to A Hearing*, should immediately contact the IRS. By doing so, a taxpayer may be able to make arrangements to pay the liability, instead of having the IRS proceed with the levy.

It's also important that those who receive a [levy for their employees, vendors, customers or other third parties](#) comply with the levy. Failure to do so may subject the party receiving the levy to personal liability. For more information, see the [What is a Levy?](#) page on IRS.gov.

To file an administrative wrongful levy claim, send a letter to the IRS Advisory Group for the area where the levy was made. For a list of Advisory Group offices, see [Publication 4235](#), Collection Advisory Group Numbers and Addresses, available on IRS.gov. For more information on wrongful levy claims, including details on what information to include in the letter, see newly-revised [Publication 4528](#), Making an Administrative Wrongful Levy Claim Under Internal Revenue Code Section 6343(b), also available on IRS.gov.

If, following a claim, the IRS determines it has wrongfully levied property, it will

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The right to appeal an IRS decision in an independent forum is one of many rights taxpayers have when dealing with the IRS. These rights have been grouped into 10 broad categories as the Taxpayer Bill of Rights. For more information, see [Publication 1](#), Your Rights as a Taxpayer, available on IRS.gov.

For information on wrongful levy claims and other tax-reform-related issues, visit [IRS.gov/newsroom/tax-reform](https://www.irs.gov/newsroom/tax-reform).

Advisory

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