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Congress of the United States  
House of Representatives  
Washington, D.C. 20515

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December 30, 1985

Regarding your recent contact with my office on the difficulties you are experiencing with the Internal Revenue Service, it is the policy of our office not to give legal advice and suggest that you seek out counsel with tax expertise.

We can address your specific question relative to IRS Form 668-W, Notice of Levy on Wages... Section 6331 IRC entitled "Levy and Distraint" and Section 6331(a) IRC entitled "Authority of Secretary", "...Levy may be made upon the accrued salary or wages of any officer, employee or elected official of the United States, District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer of such officer, employee or elected official..."; does not provide authority to levy wages of private citizens in the private sector.

The omission of this section from IRS Form 668-W may be misleading to some employers, as you have suggested.

I hope that you will find this information useful and regret that I am unable to provide you with more assistance.

Please feel free to contact me again if you have any questions or comments regarding your federal government.

Sincerely,

*Dennis M. Hertel*  
DENNIS M. HERTEL  
Member of Congress

D91/hjf

4-2-85  
Congress of the United States  
House of Representatives  
Washington, D.C. 20515

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December 30, 1985

Regarding your recent contact with my office on the difficulties you are experiencing with the Internal Revenue Service, it is the policy of our office not to give legal advice and suggest that you seek out counsel with tax expertise.

We can address your specific question relative to IRS Form 668-W, Notice of Levy on Wages... Section 6331 IRC entitled "Levy and Distraint" and Section 6331(a) IRC entitled "Authority of Secretary", "...Levy may be made upon the accrued salary or wages of any officer, employee or elected official of the United States, District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer of such officer, employee or elected official..." does not provide authority to levy wages of private citizens in the private sector.

The omission of this section from IRS Form 668-W may be misleading to some employers, as you have suggested.

I hope that you will find this information useful and regret that I am unable to provide you with more assistance.

Please feel free to contact me again if you have any questions or comments regarding your federal government.

Sincerely,

*Donnis M. Hertel*  
DONNIS M. HERTEL  
Member of Congress

MEMORANDUM  
ARMED SERVICES  
REVENUE MATTERS AND  
FINANCE  
JOINT COMMITTEE ON  
ARMED



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Congress of the United States  
House of Representatives  
Washington, D.C. 20515

December 20, 1995

Regarding your recent contact with my office on the difficulties you are experiencing with the Internal Revenue Service, it is the policy of our office not to give legal advice and suggest that you seek out counsel with tax expertise.

We can address your specific question relative to IRC Para 504-4, Section of Levy on Wages... Section 504(1) IRC entitled "Levy and Distraint" and Section 504(2) entitled "Exemption of Secretary". ... Levy may be made upon the accrued salary or wages of any officer, employee or elected official of the United States, District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by issuing a notice of Levy on the employer of such officer, employee or elected official... It does not provide authority to levy wages of private citizens in any private setting.

The deletion of this section from IRC Para 504-4 may be disturbing to some employers, as you have suggested.

I hope that you will find this information useful and regret that I am unable to provide you with more assistance.

Please feel free to contact me again if you have any questions or comments regarding your federal government.

Sincerely,

*Dennis M. Hester*  
DENNIS M. HESTER  
Member of Congress

DWH:aj

EXHIBIT B

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