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LECT COMMITTEE ON
AGING



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

DENNIS M. HERTEL

14TH DISTRICT, MICHIGAN

DISTRICT OFFICE:

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WARREN, MICHIGAN 4863:

(313) 574-3420

DISTRICT OFFICE:

18927 %[LLY ROAD

DETROIT, MICHIGAN 4822
(313) 526-5900

218 CANNON OFFICE BUILD!

WASHINGTON, D.C. 2051!

(202) 225-6276

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 conission 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 Member of Congress

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I COMMITTEE ON AGING Congress of the Anited States House of Representatives

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WARREN, MICHGAN 41 (313)574-9420

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10927 KILLY ROAD DETROIT, MICHIGAN 41 @ 131526-5900

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Congress of the United States from a Representation Washington, D.C. 2003 CHANGS M. INSTEAL JATHO DOS INCL. BECAME AN DESIGNATION OF DESIGNA

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EXHIBIT 8

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