

Release of Levy/Release of Property from Levy

To	Taxpayer(s)
	Identifying number(s)

A notice of levy was served on you and demand was made for the surrender of:

- All property, rights to property, money, credits and bank deposits of the taxpayer(s) named above, except as provided in 6332(c) of the Internal Revenue Code—"Special Rule For Banks." See the back of this form regarding this exception.
- Wages, salary and other income, now owed to or becoming payable to the taxpayer(s) named above.

The box checked below applies to the levy we served on you.

Release of Levy

- Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits of the taxpayer(s) named above are released from the levy.
- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Release of Property from Levy

- Under the provisions of Internal Revenue Code section 6343, all property, rights to property, money, credits, and bank deposits greater than \$ _____ are released from the levy. The levy now attaches only to this amount.
- Under the provision of Internal Revenue Code section 6343, all property, rights to property, money, credits and bank deposits up to the amount of \$ _____ are released from levy. The levy continues to attach to all amounts greater than \$ _____
- The last payment we received from you was \$ _____ dated _____. The amount the taxpayer still owes is \$ _____. When this amount is paid to the Internal Revenue Service, the levy is released. If you sent us a payment after the last payment date shown, subtract that from the amount you send now.
- Under the provisions of Internal Revenue Code section 6343, all wages, salary and other income **greater than** **less than** \$ _____ each _____ now owed to or becoming payable to the taxpayer(s) named above are released from the levy.

Dated at (place)	Date
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Signature	Telephone number	Title
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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 wrongfully 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).
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(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—

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