	CC0 D	Dena	artment of the Treasury - Internal R	Pevenue Service
	<b>668-D</b> ( 2018)	_ '	· _	operty from Levy
То			Taxpayer(s)	
			Identifying Number	(s)
A no	otice of levy was se	erved on you and demand was	made for the surrender of:	
$\boxtimes$		c) of the Internal Revenue Cod	nd bank deposits of the taxpaye le—"Special Rule For Banks." S	
	Wages, salary an	d other income, now owed to o	or becoming payable to the taxp	ayer(s) named above.
The	box checked bel	ow applies to the levy we ser	ved on you.	
Rele	ease of Levy			
$\boxtimes$	•		section 6343, all property, rights	s to property, money, credits,
	-		section 6343, all wages, salary above are released from the lev	
Rele	ease of Property fr	om Levy		
	•		section 6343, all property, rights om the levy. The levy now atta	
				to property, money, credits, and ues to attached to all amounts
	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.			
Date	ed at			March 25, 2020
		lace)		(Date)
Sign	ature		Telephone Number	Title
				REVENUE OFFICER

### 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 lev**y.—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).

- 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).

	660 D	Dep	artment of the Treasury - Internal F	Revenue Service	
	<b>668-D</b> 2018)	_ '	•	operty from Levy	
То			Taxpayer(s)		
			Identifyina Number	·(e)	
A no	tice of levy was se	erved on you and demand was	made for the surrender of:		
		c) of the Internal Revenue Coo	nd bank deposits of the taxpaye de"Special Rule For Banks." S		
	Wages, salary an	d other income, now owed to d	or becoming payable to the taxp	ayer(s) named above.	
The	box checked bel	ow applies to the levy we se	rved on you.		
Rele	ase of Levy				
			section 6343, all property, rights	s to property, money, credits,	
-	•		section 6343, all wages, salary above are released from the lev		
Rele	ase of Property f	rom Levy			
			section 6343, all property, rights om the levy. The levy now atta		
				to property, money, credits, and nues to attached to all amounts	
	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.				
Date		Place)		March 25, 2020 (Date)	
Signa	ature		Telephone Number	Title	

### 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.

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    - (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—
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  - (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).

- 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).

		Den	artment of the Treasury - Intern	al Revenue Service	
Form <b>66</b> 8 (May 201		· ·	·	Property from Levy	
То			Taxpayer(s)		
			Identifyina Numl	per(s)	
	of love crops of		manda for the ourse pales of		
A notice	or levy was s	erved on you and demand was	made for the surrender of:		
prov		(c) of the Internal Revenue Cod		ayer(s) named above, except as " See the back of this form	
☐ Wag	ges, salary a	nd other income, now owed to o	or becoming payable to the ta	axpayer(s) named above.	
The box	checked be	low applies to the levy we se	rved on you.		
Release	of Levy				
_	•	ions of Internal Revenue Code its of the taxpayer(s) named ab		ghts to property, money, credits,	
	•	ions of Internal Revenue Code rable to the taxpayer(s) named	-	ary and other income now owed to levy.	
Release	of Property	from Levy			
		ions of Internal Revenue Code ts greater than are released fr		ghts to property, money, credits, attaches only to this amount.	
ban				nts to property, money, credits, and ntinues to attached to all amounts	
amo	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)		<u>March 25, 2020</u> (Date)	
		·	<b>.</b>		
Signature			Telephone Number	Title	
				REVENUE OFFICER	

### 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 lev**y.—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).

- 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).

Form <b>668-D</b>	'	partment of the Treasury - Internal		
(May 2018)	Release of Le	vy/Release of P	roperty from Levy	
То	<u>'</u>	Taxpayer(s)		
		Identifying Numbe	er(s)	
A notice of levy	was served on you and demand was	s made for the surrender of:		
provided in	, rights to property, money, credits a 6332(c) of the Internal Revenue Co nis exception.			
Wages, sal	ary and other income, now owed to	or becoming payable to the tax	payer(s) named above.	
The box checke	ed below applies to the levy we se	erved on you.		
Release of Levy	1			
	provisions of Internal Revenue Code eposits of the taxpayer(s) named at			
-	provisions of Internal Revenue Code g payable to the taxpayer(s) named	_		
Release of Prop	erty from Levy			
:	provisions of Internal Revenue Code eposits greater than are released f		• • • • • • • • • • • • • • • • • • • •	
:	provision of Internal Revenue Code s its up to the amount of _ are release n			
amount is p	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			March 25, 2020	
	(Place)		(Date)	
Signature		Telephone Number	Title	
			REVENUE OFFICER	

### 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

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  - (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.

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- (3) **Subsequent lev**y.—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. . . .
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- Publication 4528, Making an Administrative Wrongful Levy Claim Under Internal Revenue Code (IRC) Section 6343(b).
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Form 668	8_D	Dep	partment of the Treasury - Internal F	Revenue Service	
(May 201		_ '	· ·	operty from Levy	
То			Taxpayer(s)		
			Identifying Number	r(s)	
				, = <i>(</i>	
A notice	of levy was s	erved on you and demand was	made for the surrender of:		
pro\		(c) of the Internal Revenue Cod	nd bank deposits of the taxpaye de"Special Rule For Banks." S		
☐ Wa	ges, salary ar	nd other income, now owed to	or becoming payable to the taxp	payer(s) named above.	
The box	checked be	low applies to the levy we se	rved on you.		
Release	of Levy				
			section 6343, all property, rights ove are released from the levy.	s to property, money, credits,	
	•		section 6343, all wages, salary above are released from the lev		
Release	of Property	from Levy			
			section 6343, all property, rights rom the levy. The levy now atta		
ban			section 6343, all property, rights d from the levy. The levy contin	to property, money, credits, and nues to attached to all amounts	
amo	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				March 25, 2020	
	(F	Place)		(Date)	
Signature	•		Telephone Number	Title	
				REVENUE OFFICER	

### 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.

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Form <b>668-D</b>	Dep	partment of the Treasury - Internal	Revenue Service		
(May 2018)	Release of Le	vy/Release of P	roperty from Levy		
То		Taxpayer(s)			
		Identifying Numbe	er(s)		
A notice of levy v	vas served on you and demand was	s made for the surrender of:			
provided in	rights to property, money, credits a 6332(c) of the Internal Revenue Co is exception.				
Wages, sala	ry and other income, now owed to	or becoming payable to the tax	payer(s) named above.		
The box checke	d below applies to the levy we se	erved on you.			
Release of Levy					
	rovisions of Internal Revenue Code eposits of the taxpayer(s) named ab				
	rovisions of Internal Revenue Code payable to the taxpayer(s) named				
Release of Prop	erty from Levy				
	rovisions of Internal Revenue Code				
	rovision of Internal Revenue Code s ts up to the amount of _ are release ı				
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 _	Dated at				
Signature		Telephone Number	Title		
			REVENUE OFFICER		

### 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.

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

Form (	668-D	Dep	eartment of the Treasury - Internal F	Revenue Service
	2018)	Release of Le	vy/Release of Pr	operty from Levy
То		•	Taxpayer(s)	
			I do máis in m. Nicondo o	(0)
			Identifying Number	(9)
A not	tice of levy was s	erved 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 ar	nd other income, now owed to	or becoming payable to the taxp	payer(s) named above.
The I	box checked be	low applies to the levy we se	rved on you.	
Relea	ase of Levy			
	•		section 6343, all property, right ove are released from the levy.	s to property, money, credits,
	•		section 6343, all wages, salary above are released from the lev	
Relea	ase of Property 1	from Levy		
	Under the provis and bank deposi	ions of Internal Revenue Code ts greater than are released fr	section 6343, all property, right rom the levy. The levy now atta	s to property, money, credits, iches 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 the levy. The levy continues to attached 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.				
Date	d at			March 25, 2020
	,,			(Date)
Signa	ature		Telephone Number	Title
				REVENUE OFFICER

### 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 lev**y.—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).

- 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).

_	668-D	Dep	partment of the Treasury - Internal F	Revenue Service	
	/ 2018)	· '	•	operty from Levy	
То			Taxpayer(s)		
			<u>Identifying Numb</u> e	r(s)	
A no	otice of levy was s	served on you and demand was	s 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 a	nd other income, now owed to	or becoming payable to the taxp	payer(s) named above.	
The	box checked be	low applies to the levy we se	erved on you.		
Rele	ease of Levy				
$\boxtimes$	-		section 6343, all property, right bove are released from the levy.	s to property, money, credits,	
			section 6343, all wages, salary above are released from the lev	and other income now owed to vy.	
Rele	ease of Property	from Levy			
	•		section 6343, all property, right rom the levy. The levy now atta		
				to property, money, credits, and nues to attached to all amounts	
	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.					
Date	ed at _	,		<u>March 25, 2020</u> (Date)	
Sign	nature		Telephone Number	Title	
				REVENUE OFFICER	

### 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.

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    - (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).

- 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).

	CCO D	Der	partment of the Treasury - Intern	nal Revenue Service
	n <b>668-D</b> ly 2018)	_ '	•	Property from Levy
То			Taxpayer(s)	
			Identifying Num	ber(s)
Αn	otice of levy was	served on you and demand was	s made for the surrender of:	
$\boxtimes$		32(c) of the Internal Revenue Co		ayer(s) named above, except as " See the back of this form
	Wages, salary	and other income, now owed to	or becoming payable to the t	axpayer(s) named above.
The	e box checked b	elow applies to the levy we se	rved on you.	
Rel	ease of Levy			
$\boxtimes$	•	isions of Internal Revenue Code sits of the taxpayer(s) named ab		ghts to property, money, credits, vy.
		isions of Internal Revenue Code lyable to the taxpayer(s) named		ary and other income now owed to levy.
Rel	ease of Property	/ from Levy		
	•	isions of Internal Revenue Code sits greater than are released fr		ghts to property, money, credits, 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 the levy. The levy continues to attached 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.			
Dat	ted at			<u>March 25, 2020</u> (Date)
Sig	nature		Telephone Number	Title
				REVENUE OFFICER

### 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 lev**y.—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
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    - (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).

- 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).

Form 6	68-D	Dep	partment of the Treasury - Internal F	Revenue Service
(May 20		Release of Le	vy/Release of Pr	operty from Levy
То			Taxpaver(s)	
			Identifying Number	r(s)
A notic	e of levy was se	erved on you and demand was	s made for the surrender of:	
pr		c) of the Internal Revenue Co	and bank deposits of the taxpayed de—"Special Rule For Banks." S	•
□ W	/ages, salary an	d other income, now owed to	or becoming payable to the taxp	payer(s) named above.
The bo	ox checked bel	ow applies to the levy we se	erved on you.	
Releas	se of Levy			
	•		e section 6343, all property, right bove are released from the levy.	s to property, money, credits,
	•		section 6343, all wages, salary above are released from the lev	
Releas	se of Property f	rom Levy		
			section 6343, all property, right rom the levy. The levy now atta	
ba	•			to property, money, credits, and nues to attached to all amounts
ar	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.			
th	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	_			March 25, 2020
	(P	lace)		(Date)
Signatu	ıre		Telephone Number	Title
				REVENUE OFFICER
		<del></del>		

### 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.

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  - (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—
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    - (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,
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- (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. . . .
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    - (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).

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	000 D	Dan	artment of the Treasury - Internal R	Pavanua Sarvica
	<b>668-D</b> ( 2018)	· '	•	operty from Levy
То			Taxpayer(s)	
			Identifying Number	(s)
A no	otice of levy was se	erved on you and demand was	made for the surrender of:	
$\boxtimes$		c) of the Internal Revenue Coo	nd bank deposits of the taxpaye de"Special Rule For Banks." S	
	Wages, salary an	d other income, now owed to c	or becoming payable to the taxp	ayer(s) named above.
The	box checked bel	ow applies to the levy we ser	rved on you.	
Rele	ease of Levy			
$\boxtimes$	•		section 6343, all property, rights ove are released from the levy.	s to property, money, credits,
	•		section 6343, all wages, salary above are released from the lev	
Rele	ease of Property fr	om Levy		
	•		section 6343, all property, rights om the levy. The levy now atta	
				to property, money, credits, and ues to attached to all amounts
	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.			
Date	ed at			March 25, 2020
	-	lace)		(Date)
Sign	ature		Telephone Number	Title
				REVENUE OFFICER

### 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.

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    - (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,
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Form 668	-n	Dep	artment of the Treasury - Inte	ernal Revenue Service
(May 2018	_	Release of Le	vy/Release of	<b>Property from Levy</b>
То			Taxpayer(s)	
			Identifying Nu	imber(s)
A notice of	of levy was s	erved on you and demand was	made for the surrender of	
provi		(c) of the Internal Revenue Cod		xpayer(s) named above, except as ks." See the back of this form
☐ Wag	es, salary ar	nd other income, now owed to	or becoming payable to the	e taxpayer(s) named above.
The box	checked be	low applies to the levy we se	rved on you.	
Release	of Levy			
_	•	ons of Internal Revenue Code is of the taxpayer(s) named ab		rights to property, money, credits, levy.
	•	ons of Internal Revenue Code able to the taxpayer(s) named	_	alary and other income now owed to he levy.
Release	of Property f	rom Levy		
	•			, rights to property, money, credits, w attaches only to this amount.
bank	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 the levy. The levy continues to attached to all amounts greater than			
amo	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	(F	race)		<u>March 25, 2020</u> (Date)
Signature			Telephone Number	Title
				REVENUE OFFICER

### Sec. 6332 Surrender of Property Subject to Levy

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