

Why Let the IRS Levy Your Bank Account?

["Collection Due Process Hearing" "non-frivolous arguments" "IRS personnel" fear "criminal prosecution" IRS levy bank account Legalbear lien CDPH](#)

There is a blog post about IRS miscues here:

oldavonladysorders.blogspot.com/2009/09/if-at-first-you-dont-succeed.html. This is a woman who graduated from Penn State. She considers herself to be a Nittany Lioness. She says:

"...the son-in-law owes the IRS money. When the kids had their taxes done this past spring, the IRS swooped in and confiscated their entire refund to apply it to this past due taxation thing. But it wasn't enough to pay the whole debt off so now, they are holding their checking accounts hostage, trying to abscond with every penny of their income for this month and next month as well in order to pay off this debt to the government.

My understanding about this procedure is that the IRS gives notice to persons and individuals whenever they are going to do this by providing them a verification letter that certifies and inform them about their plans. However, they screwed up and never sent said certified letter -or if they did send it, it was never received, never signed for them."

This woman is right on! When she keeps reviewing the i-net, eventually she will come to my free IRS Terminator videos that show how to release an [IRS levy on a bank account](#). The issue that no notice was sent is a very good one from a statutory standpoint. Here's what the law says in 26 USC § 6330(a)(1):

"No levy may be made on any property or right to property of any person unless the Secretary has notified such person in writing of their right to a hearing under this section before such levy is made."

When her son-in-law was not served the notice, he could not know about the following:

"The notice required under paragraph (1) shall include in simple and nontechnical terms...

(B) the right of the person to request a hearing during the 30-day period under paragraph (2);"

If the Nittany Lioness' son-in-law had been learning about the necessity of the notice and the right to ask for a hearing, here is what he could have gained knowledge of from 26 USC § 6330(e)(1) or the notice he was supposed to have been sent:

"...if a hearing is requested under subsection (a)(3)(B), the levy actions which are the subject of the requested hearing...appeals therein will be pending and shall be postponed until the period during which such hearing."

This means that had a hearing opportunity been given notice of and a hearing been requested timely, there never could've been an [IRS levy on his bank account](#) the son-in-law could have the use of the funds in his bank account and incoming funds during the whole time the hearing was pending. Collection Due Process Hearing officers are very busy meaning the time the hearing is pending could be a long, long time. The Nittany Lioness continues:

"I need to try to calm down, get some sleep (hopefully), rest my eyes so I can see to try and read more of their claptrap on line, help Mandy find some legal help to at least return some smidgen of income to the kids so they won't get hit then with bouncing checks that were already written and in process when this notice arrived."

What this writer should do is obtain my [IRS Terminator package](#) and learn both how to request the hearing when no notice has been sent; and, greatly increase her son-in-law's chances at winning the hearing. If the requester doesn't make a futile oral disagreement in the hearing, the tax collection activity will resume. Follow me on [Twitter.com/legalbear](https://twitter.com/legalbear) See you there. :-)