



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 25, 2009

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MEMORANDUM FOR DIRECTOR, ADVISORY, INSOLVENCY, AND QUALITY  
DIRECTORS, COLLECTION AREA OPERATIONS

FROM: Frederick W. Schindler /s/ Laura Hostelley (*for*)  
Director, Collection Policy

SUBJECT: Authority to Approve Jeopardy Levies

The purpose of this memorandum is to correct a discrepancy between the Internal Revenue Manual (IRM) and Delegation Order 5-3 (Rev.1) regarding the authority to approve a jeopardy levy. Delegation Order 5-3 (Rev.1) delegates the authority to issue notices of levy when collection is in jeopardy and the pre-levy notices have not been issued and/or the waiting periods after the notices have not passed to SB/SE Collection Territory Managers. See IRM 1.2.44.3(20) and IRM 1.2.44(21). IRM 5.17.15.4 (11-30-2007) provides that each jeopardy levy made less than 30 days after notice and demand must be approved in writing by the Area Director, a higher level manager. Because Delegation Order 5-3 (Rev. 1) was signed by the Acting Commissioner, who intended jeopardy levies to be approved at the lower level, it takes precedence over IRM 5.17.15.4, which was approved at a lower level. IRM 5.17.15.4 will be revised to eliminate any discrepancies with the delegation order.

Please ensure that this information is distributed to all affected employees within your organization. If you have any questions concerning this memorandum, please feel free to contact me, or a member of your staff may contact Delores Dillmann, Program Analyst, Collection Policy.

cc: Office of Associate Chief Counsel (Procedure and Administration)  
Office of Chief Counsel, SB/SE  
Director, Collection