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 Distrain" 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 omission 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,

[Signature]
Dennis M. Hertel
Member of Congress
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 omission 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 H. Hertel
Member of Congress
Regarding your recent contact with our 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 an counsel with tax expertise.

We can address your specific question related to IRS Form 64-3A, Notice of Levy on Wage... Section 6331 IRC entitled “Laws and Practice” and Section 6331t 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 inclusion of this section from the form 643-3A may be applicable 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,

[Signature]

[Name and Title]

[Letterhead]

[Exhibit B]
Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org