



*Fiscal Year 2011 Statutory Review of  
Compliance With Legal Guidelines When  
Issuing Levies*

**March 30, 2011**

**Reference Number: 2011-30-036**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

---

Phone Number | 202-622-6500

Email Address | [TIGTACommunications@tigta.treas.gov](mailto:TIGTACommunications@tigta.treas.gov)

Web Site | <http://www.tigta.gov>



## HIGHLIGHTS

### FISCAL YEAR 2011 STATUTORY REVIEW OF COMPLIANCE WITH LEGAL GUIDELINES WHEN ISSUING LEVIES

## Highlights

### Final Report issued on March 30, 2011

Highlights of Reference Number: 2011-30-036 to the Internal Revenue Service Commissioner for the Small Business/Self-Employed Division.

### IMPACT ON TAXPAYERS

The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 requires the IRS to notify taxpayers of the intent to levy at least 30 calendar days before initiating any levy action to give taxpayers an opportunity to formally appeal the proposed levy. TIGTA determined that the IRS has sufficient controls in place to ensure that taxpayers are advised of their right to a hearing at least 30 calendar days prior to levy action.

### WHY TIGTA DID THE AUDIT

When taxpayers do not pay delinquent taxes, the IRS has the authority to work directly with financial institutions and other third parties to seize taxpayers' assets. This action is commonly referred to as a "levy." The IRS Collection function issues levies.

This audit was initiated because TIGTA is responsible for annually determining whether the IRS complied with the IRS Restructuring and Reform Act of 1998 requirement that the IRS notify taxpayers prior to issuing levies. This is the thirteenth audit report on this subject area. The overall objective of this review was to determine whether the IRS has complied with 26 United States Code Section 6330, Notice and Opportunity for Hearing Before Levy.

### WHAT TIGTA FOUND

The IRS is protecting taxpayers' rights when issuing systemically generated and manually prepared levies. TIGTA reviewed 30 systemically generated levies identified through the Automated Collection System

and the Integrated Collection System and determined that systemic controls were effective to ensure the taxpayers were given notice of their appeal rights at least 30 calendar days prior to the issuance of the levies. In addition, TIGTA identified 60 manual levies issued by employees on those same systems and determined that all the taxpayers were given notice of their appeal rights at least 30 calendar days prior to issuance of the levies.

### WHAT TIGTA RECOMMENDED

TIGTA did not make any recommendations in this report. However, a draft of the report was provided to the IRS for review and comment. The IRS had no comments on the report.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

March 30, 2011

**MEMORANDUM FOR** COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED  
DIVISION

**FROM:** (for) Michael R. Phillips  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Fiscal Year 2011 Statutory Review of Compliance  
With Legal Guidelines When Issuing Levies (Audit # 201130003)

This report presents the results of our review to determine whether the Internal Revenue Service (IRS) has complied with 26 United States Code (U.S.C.) Section (§) 6330, Notice and Opportunity for Hearing Before Levy.<sup>1</sup> This audit is statutorily required in each fiscal year and addresses the major management challenge of Taxpayer Protection and Rights.

Although we made no recommendations in this report, we did provide IRS officials an opportunity to review the draft report. IRS management did not provide us with any report comments.

Copies of this report are also being sent to the IRS managers affected by the report findings. Please contact me at (202) 622-6510 if you have questions or Margaret E. Begg, Assistant Inspector General for Audit (Compliance and Enforcement Operations), at (202) 622-8510.

---

<sup>1</sup> 26 U.S.C. § 6330 (Supp. IV 2010) *as amended* by the Trade Act of 2002, Pub. L. No. 107-210, 116 Stat. 933; the Job Creation and Worker Assistance Act of 2002, Pub. L. No. 107-147, 116 Stat. 21 (codified in scattered sections of 26 U.S.C., 29 U.S.C., and 42 U.S.C.); the Victims of Terrorism Tax Relief Act of 2001, Pub. L. No. 107-134, 115 Stat. 2427 (2002); and the Community Renewal Tax Relief Act of 2000, Pub. L. No. 106-554, 114 Stat. 2763.



---

*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

*Table of Contents*

**Background** .....Page 1

**Results of Review** .....Page 4

    Controls Implemented to Protect Taxpayer Rights During the Issuance of Systemic Levies Are Operating Effectively .....Page 4

    Employees Properly Notified Taxpayers of Their Appeal Rights Prior to Issuing Manual Levies.....Page 5

**Appendices**

    Appendix I – Detailed Objective, Scope, and Methodology .....Page 7

    Appendix II – Major Contributors to This Report.....Page 9

    Appendix III – Report Distribution List .....Page 10

    Appendix IV – Example of Levy (Form 668-B) ..... Page 11

    Appendix V – Previous Audit Reports Related to This Statutory Review.....Page 12



*Fiscal Year 2011 Statutory Review of Compliance With Legal  
Guidelines When Issuing Levies*

---

*Abbreviations*

ACS	Automated Collection System
ICS	Integrated Collection System
IRS	Internal Revenue Service
U.S.C.	United States Code



---

## *Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

### *Background*

When taxpayers do not pay delinquent taxes, the Internal Revenue Service (IRS) has the authority to work directly with financial institutions and other third parties to seize taxpayers' assets. This action is commonly referred to as a "levy" (see Appendix IV for an example of a Levy (Form 668-B)). The IRS Restructuring and Reform Act of 1998<sup>1</sup> created the provisions of 26 United States Code (U.S.C.) Section (§) 6330,<sup>2</sup> that requires the IRS to notify the taxpayer of the intention to levy at least 30 calendar days before initiating a levy action to give the taxpayer an opportunity to formally appeal the proposed levy.

***The Treasury Inspector General for Tax Administration is required to annually verify whether the IRS is complying with the IRS Restructuring and Reform Act of 1998 requirement to notify the taxpayer of the intent to levy at least 30 calendar days before initiating a levy action.***

The IRS Restructuring and Reform Act of 1998 also requires the Treasury Inspector General for Tax Administration to annually verify whether the IRS is complying with the provisions. This is the thirteenth year in which we have evaluated the controls over levies.

To collect delinquent taxes, levies are issued either systemically or manually by two operations within the IRS:

- The Automated Collection System (ACS), through which customer service representatives contact delinquent taxpayers by telephone to collect unpaid taxes and secure tax returns.
- The Collection Field function, where revenue officers contact delinquent taxpayers in person. Delinquent cases assigned to revenue officers in the field offices are controlled and monitored with the automated Integrated Collection System (ICS).

Virtually all levies issued by customer service representatives are generated through the ACS. To comply with requirements in the IRS Restructuring and Reform Act of 1998, the ACS contains a control that systematically prevents a levy from being generated if the taxpayer was not properly notified of the intent to levy. The ACS will only allow the issuance of a levy if

---

<sup>1</sup> Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).

<sup>2</sup> 26 U.S.C. § 6330 (Supp. IV 2010) *as amended by* the Trade Act of 2002, Pub. L. No. 107-210, 116 Stat. 933; the Job Creation and Worker Assistance Act of 2002, Pub. L. No. 107-147, 116 Stat. 21 (codified in scattered sections of 26 U.S.C., 29 U.S.C., and 42 U.S.C.); the Victims of Terrorism Tax Relief Act of 2001, Pub. L. No. 107-134, 115 Stat. 2427 (2002); and the Community Renewal Tax Relief Act of 2000, Pub. L. No. 106-554, 114 Stat. 2763.



---

## *Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

there are at least 30 calendar days between the date the taxpayer was notified of the pending levy and the date requested for the actual issuance of the levy. In addition, managers approve the majority of the systemic ACS levy actions. Even when an employee manually generates the request for a levy (as opposed to the system generating the request), the systemic controls of at least 30 calendar days' notice are in place. Also, managers are required to approve all manual levies before they are mailed. We estimate that customer service representatives manually generated about 12 percent of all levies issued through the ACS during our audit period.

The ICS includes a control, similar to the control in the ACS, which prevents revenue officers from issuing levies unless taxpayers have received 30 calendar days' notice and have been informed of their appeal rights. If fewer than 30 calendar days have elapsed since the final notice date, the ICS will not generate a levy.

Previous Treasury Inspector General for Tax Administration audit reports<sup>3</sup> have recognized that the IRS has significantly improved controls over the issuance of systemically generated levies, primarily due to the development of these systemic controls in both the ACS and the ICS. Based on previous audit results, we consider the controls to be strong and, therefore, we reviewed only a limited sample of systemic levies to ensure that the controls were still effective.

There is a higher risk when revenue officers issue manual levies because they request these levies outside of the systemic controls that exist and not all manual levies receive managerial approval as do ACS levies. Treasury Inspector General for Tax Administration audit reports issued prior to Fiscal Year 2005 reported that additional controls were needed over manual levies issued by revenue officers; however, since our Fiscal Year 2005 report, we have reported that revenue officers properly notified taxpayers of their right to a hearing when issuing manual levies. However, we consider the risk high and continue to test the manual levies.

Because the ICS is not generating the manual levies, we cannot be assured that there is a complete automated trail for these levies. Therefore, it is impossible to reliably determine the exact number of manual levies issued by revenue officers during our review period. However, we estimate that revenue officer requests for manual levies were less than 1 percent of all levies requested by revenue officers.

This review was performed at the Small Business/Self-Employed Division National Headquarters Collection function office in New Carrollton, Maryland, during the period September 2010 through February 2011. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit

---

<sup>3</sup> See Appendix V for a list of previous audit reports related to this review.



*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



---

*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

## *Results of Review*

### ***Controls Implemented to Protect Taxpayer Rights During the Issuance of Systemic Levies Are Operating Effectively***

Our review of systemically generated levies showed that taxpayers' rights were protected. The IRS gave taxpayers notice of their appeal rights at least 30 calendar days prior to the issuance of the levies.

***Taxpayers were given notice of their appeal rights when systemic levies were issued.***

#### **ACS systemic controls are effective**

The first step in the collection process involves mailing taxpayers a series of notices asking for payment of delinquent taxes. If taxpayers do not comply, the majority of the accounts are forwarded to an ACS Call Center where customer service representatives contact taxpayers by telephone to resolve their accounts. If accounts cannot be resolved, these representatives have the authority to issue levies.

Virtually all levies issued by customer service representatives are generated through the ACS, which contains a control developed to comply with the IRS Restructuring and Reform Act of 1998 that compares the date the taxpayer was notified of the pending levy with the date requested for the actual issuance of the levy. If there are fewer than 30 calendar days between the dates, the ACS will not generate a levy. This control is designed to ensure that taxpayers have been notified at least 30 calendar days prior to the levies and have been informed of their appeal rights for any systemically generated levies.

We tested the effectiveness of this control by reviewing a random sample of 15 levies issued through the ACS between July 1, 2009, and June 30, 2010. We compared the date of the final notification letter to the date of the issuance of the levy. All 15 taxpayers were timely notified of their appeal rights. Therefore, the systemic controls in the ACS Call Centers effectively protected taxpayers' appeal rights.

#### **ICS systemic controls are effective**

Many times, notices and telephone calls to taxpayers do not successfully resolve delinquent accounts, and cases have to be assigned to revenue officers in Collection Field function offices for face-to-face contact with taxpayers. Cases assigned to Collection Field function revenue officers are controlled on the ICS. Revenue officers use the ICS to record collection activity on delinquent cases and to generate enforcement actions such as levies.



---

## *Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

The IRS installed a control in the ICS similar to the control in the ACS that prevents levies from being issued unless taxpayers have received 30 calendar days' notice and have been informed of their appeal rights. If fewer than 30 calendar days have elapsed since the final notice date, the ICS will not generate a levy.

We tested the effectiveness of this control by reviewing a random sample of 15 systemically generated levies issued through the ICS between July 1, 2009, and June 30, 2010. We compared the date of the final notification letter to the date of the issuance of the levy. All 15 taxpayers had received notification of their appeal rights at least 30 calendar days prior to the levies. Therefore, the systemic controls over levies issued by revenue officers in Collection Field function offices effectively protected taxpayers' appeal rights.

### ***Employees Properly Notified Taxpayers of Their Appeal Rights Prior to Issuing Manual Levies***

Although the ACS function primarily issues levies systemically, customer service representatives may also request manual levies under certain circumstances, such as levies on Individual Retirement Arrangements and in jeopardy situations.<sup>4</sup> Manual levies require the same advance notification to the taxpayer as systemic levies, except in cases involving jeopardy situations. IRS procedures require that manual levies issued by customer service representatives be reviewed and approved by a manager prior to the levies being issued. We consider this managerial review to be an effective control.

We analyzed the case histories for ACS function cases to identify any manual levies issued between July 1, 2009, and June 30, 2010. Because there is no automated audit trail produced for manual levies, we used employee and action codes<sup>5</sup> as the basis to identify any potential manual levies issued by ACS function employees. Our review of 30 manual levies issued by customer service representatives showed that the IRS adequately protected taxpayers' appeal rights.

***Our review of 30 ACS function and 30 ICS manual levies determined that the IRS protected taxpayers' appeal rights in these cases.***

Revenue officers issue levies systemically through the ICS in most cases. They are also authorized to issue a manual levy on any case as needed. While managerial approval is mandatory for manual levies issued by the ACS function, no review or approval is required when revenue officers issue manual levies. We believe there is a high risk associated with manual levies issued by revenue officers because no review is required.

---

<sup>4</sup> A jeopardy situation occurs when the IRS is concerned that the taxpayer may attempt to hide or dispose of assets to prevent enforced collection actions.

<sup>5</sup> The action code shows what action was taken, such as levy. The employee code shows whether there was a system-generated action or an employee-generated action.



*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

We analyzed the ICS case inventory assigned to revenue officers to identify any manual levies issued between July 1, 2009, and June 30, 2010. Because no automated audit trail is produced for manual levies, we analyzed case history comments for any reference to a manual levy. Using this methodology, we identified cases in which a manual levy was issued to seize taxpayers' assets and reviewed a judgmental sample of 30 cases. In all 30 cases, taxpayers received proper notification of their rights.



---

*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

## **Appendix I**

### *Detailed Objective, Scope, and Methodology*

The overall objective of this review was to determine whether the IRS has complied with 26 U.S.C. § 6330, Notice and Opportunity for Hearing Before Levy.<sup>1</sup> To accomplish our objective, we:

- I. Determined whether manual levies issued by both revenue officers and ACS<sup>2</sup> function customer service representatives complied with legal guidelines in 26 U.S.C. § 6330.
  - A. Identified any references to manual levies issued between July 1, 2009, and June 30, 2010, by querying the history narrative text field of the ICS<sup>3</sup> open case inventories. We identified 441 potential manual levies involving 348 taxpayers and reviewed a judgmental sample of 30 manual levies from the open ICS cases. We used judgmental sampling because we could not systemically identify the population of manual levies issued.
  - B. Selected a random sample of 30 manual levies from 184,785 employee-requested levies, involving 130,568 taxpayers, on the ACS between July 1, 2009, and June 30, 2010. We used random sampling to ensure each levy had an equal chance of being selected but did not intend to project the results of our sample to the population. We used the employee and action codes on the ACS to identify the manual levies.<sup>4</sup>
  - C. Requested and analyzed case histories for all cases containing references to manual levies identified in Steps I.A. and I.B.
  - D. Reviewed case history documentation and identified whether a revenue officer or an ACS function customer service representative had issued a manual levy.

---

<sup>1</sup> 26 U.S.C. § 6330 (Supp. IV 2010) *as amended* by the Trade Act of 2002, Pub. L. No. 107-210, 116 Stat. 933; the Job Creation and Worker Assistance Act of 2002, Pub. L. No. 107-147, 116 Stat. 21 (codified in scattered sections of 26 U.S.C., 29 U.S.C., and 42 U.S.C.); the Victims of Terrorism Tax Relief Act of 2001, Pub. L. No. 107-134, 115 Stat. 2427 (2002); and the Community Renewal Tax Relief Act of 2000, Pub. L. No. 106-554, 114 Stat. 2763.

<sup>2</sup> A telephone contact system through which telephone assistants collect unpaid taxes and secure tax returns from delinquent taxpayers who have not complied with previous notices.

<sup>3</sup> An automated system used to control and monitor delinquent cases assigned to revenue officers in the field offices.

<sup>4</sup> The action code shows what action was taken, such as levy. The employee code shows whether there was a system-generated action or an employee-generated action.



---

*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

- E. Analyzed Master File<sup>5</sup> transcripts and ACS and ICS case histories to determine whether taxpayers were provided at least 30 calendar days' notice prior to any levy actions initiated by the IRS.
- II. Determined whether the IRS maintains sufficient automated controls and procedures to ensure that taxpayers are advised of their right to a hearing at least 30 calendar days prior to any levy action by testing systemically generated levies.
  - A. Selected a random sample of 15 ACS levies from the population of approximately 1,310,153 levies involving 763,163 taxpayers and 15 ICS levies from the population of approximately 520,794 levies involving 110,549 taxpayers issued between July 1, 2009, and June 30, 2010, from the ACS and ICS databases of open cases maintained in the Treasury Inspector General for Tax Administration Data Center Warehouse.<sup>6</sup> We did not plan to use statistical sampling because, based on prior years' testing, we did not anticipate finding any errors and the controls are strong.
  - B. Analyzed Master File transcripts and case histories as necessary to verify that taxpayers were advised of their right to a hearing at least 30 calendar days prior to any levy action.
- III. Validated data from the ACS and ICS by relying on Treasury Inspector General for Tax Administration Data Center Warehouse site procedures that ensure that data received from the IRS are valid. The Data Center Warehouse performs various procedures to ensure that it receives all the records in the ACS, ICS, and IRS databases. In addition, we scanned the data for reasonableness and are satisfied that the data are sufficient, complete, and relevant to the review. All the levies identified are in the appropriate period, and the data appeared to be logical.

**Internal controls methodology**

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined the following internal controls were relevant to our audit objective: the Small Business/Self-Employed Division Collection function's automated controls in place that prevent the issuance of levies prior to 30 calendar days before initiating any levy action and managerial reviews.

---

<sup>5</sup> The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.

<sup>6</sup> A centralized storage and administration of files that provides data and data access services of IRS data.



*Fiscal Year 2011 Statutory Review of Compliance With Legal  
Guidelines When Issuing Levies*

---

**Appendix II**

*Major Contributors to This Report*

Margaret E. Begg, Assistant Inspector General for Audit (Compliance and Enforcement  
Operations)  
Carl Aley, Director  
Phyllis Heald London, Audit Manager  
Doris A. Cervantes, Lead Auditor  
Frank Maletta, Auditor



*Fiscal Year 2011 Statutory Review of Compliance With Legal  
Guidelines When Issuing Levies*

---

**Appendix III**

*Report Distribution List*

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Deputy Commissioner for Services and Enforcement SE  
Deputy Commissioner, Small Business/Self-Employed Division SE:S  
Director, Collection, Small Business/Self-Employed Division SE:S:C  
Director, Collection Policy, Small Business/Self-Employed Division SE:S:C:CP  
Chief Counsel CC  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluation and Risk Analysis RAS:O  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaison: Commissioner, Small Business/Self-Employed Division SE:S



*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

**Appendix IV**

*Example of Levy (Form 668-B)*

Form <b>668-B</b> (Rev. May 2003)		Department of the Treasury – Internal Revenue Service <b>Levy</b>		
Due from <i>(Taxpayer name and address)</i>		Originating Internal Revenue Territory Office		
Taxpayer Identification Number <i>(TIN)</i> ▶				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
		\$	\$	\$
		<b>Total amount due</b> ▶		\$

The amounts shown above are now due, owing, and unpaid to the United States from the above taxpayer for internal revenue taxes. Notice and demand have been made for payment. Chapter 64 of the Internal Revenue Code provides a lien for the above tax and statutory additions. Section 6331 of the Code authorizes collection of taxes by levy on all property or rights to property of a taxpayer, except property that is exempt under section 6334.

Therefore, under the provisions of Code section 6331, so much of the property or rights to property, either real or personal, as may be necessary to pay the unpaid balance of assessment shown, with additions provided by law, including fees, costs, and expenses of this levy, are levied on to pay the taxes and additions.

Dated at \_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
*(Place)* *(Date)*

Signature of Revenue Officer \_\_\_\_\_ Telephone number \_\_\_\_\_ Date \_\_\_\_\_

<b>Concurrence</b>	Printed name of Group Manager	Signature	Date
	Printed name of Territory Manager	Signature	Date
	Printed name of Area Director, if required	Signature	Date

\_\_\_\_\_  
*(Printed name of taxpayer or taxpayer's representative)* was asked to be present during inventory.

The above named individual was present at inventory.  Yes  No \_\_\_\_\_  
*(Signature of Revenue Officer)*



---

*Fiscal Year 2011 Statutory Review of Compliance With Legal Guidelines When Issuing Levies*

---

**Appendix V**

*Previous Audit Reports Related to This Statutory Review*

*The Internal Revenue Service Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking Their Funds for Payment of Tax* (Reference Number 1999-10-071, dated September 29, 1999).

*The Internal Revenue Service Has Significantly Improved Its Compliance With Levy Requirements* (Reference Number 2000-10-150, dated September 20, 2000).

*The Internal Revenue Service Complied With Levy Requirements* (Reference Number 2001-10-113, dated July 23, 2001).

*The Internal Revenue Service Has Improved Controls Over the Issuance of Levies, But More Should Be Done* (Reference Number 2002-40-176, dated September 18, 2002).

*The Internal Revenue Service Does Not Have Controls Over Manual Levies to Protect the Rights of Taxpayers* (Reference Number 2003-40-129, dated June 26, 2003).

*Additional Efforts Are Needed to Ensure Taxpayer Rights Are Protected When Manual Levies Are Issued* (Reference Number 2004-30-094, dated April 29, 2004).

*Taxpayer Rights Are Being Protected When Levies Are Issued* (Reference Number 2005-30-072, dated June 1, 2005).

*Fiscal Year 2006 Statutory Review of Compliance With Legal Guidelines When Issuing Levies* (Reference Number 2006-30-101, dated August 4, 2006).

*Fiscal Year 2007 Statutory Review of Compliance With Legal Guidelines When Issuing Levies* (Reference Number 2007-30-070, dated April 20, 2007).

*Fiscal Year 2008 Statutory Review of Compliance With Legal Guidelines When Issuing Levies* (Reference Number 2008-30-097, dated April 15, 2008).

*Fiscal Year 2009 Statutory Review of Compliance With Legal Guidelines When Issuing Levies* (Reference Number 2009-30-070, dated May 12, 2009).

*Fiscal Year 2010 Statutory Review of Compliance With Legal Guidelines When Issuing Levies* (Reference Number 2010-30-068, dated June 15, 2010).