


### Internal Revenue Code Section 6330(a)(1)

#### Notice and opportunity for hearing before levy



(a) Requirement of notice before levy.

(1) In general.

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. Such notice shall be required only once for the taxable period to which the unpaid tax specified in paragraph (3)(A) relates.

(2) Time and method for notice.

The notice required under paragraph (1) shall be-

(A) given in person;

(B) left at the dwelling or usual place of business of such person; or

(C) sent by certified or registered mail, return receipt requested, to such person's last known address;

not less than 30 days before the day of the first levy with respect to the amount of the unpaid tax for the taxable period.

(3) Information included with notice.

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

(A) the amount of unpaid tax;

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

(C) the proposed action by the Secretary and the rights of the person with respect to such action, including a brief statement which sets forth-

(i) the provisions of this title relating to levy and sale of property;

(ii) the procedures applicable to the levy and sale of property under this title;

(iii) the administrative appeals available to the taxpayer with respect to such levy and sale and the procedures relating to such appeals;

(iv) the alternatives available to taxpayers which could prevent levy on property (including installment agreements under section 6159 ); and

(v) the provisions of this title and procedures relating to redemption of property and release of liens on property.

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