

# AMERICAN PAYROLL ASSOCIATION

October 6, 2022

Lia Colbert  
Commissioner, Small Business/Self-Employed Division  
Internal Revenue Service  
5000 Ellin Road  
Lanham, MD 20706  
[amalia.c.colbert@irs.gov](mailto:amalia.c.colbert@irs.gov)

Paul Mamo  
Deputy Commissioner, Services and Enforcement  
1111 Constitution Avenue, NW  
Washington, DC 20224  
[Paul.J.Mamo@irs.gov](mailto:Paul.J.Mamo@irs.gov)

Re: Request regarding federal tax levies and Forms 668-W

Dear SB/SE Commissioner Colbert and Deputy Commissioner Mamo:

The American Payroll Association (APA) requests that the IRS improve the process by which it verifies employment prior to sending new Forms 668-W, *Notice of Levy on Wages, Salary, and Other Income*, to employers.

The APA is a nonprofit association representing more than 20,000 payroll professionals throughout the United States. APA's primary mission is to educate its members and the payroll industry regarding best practices associated with paying America's workers while complying with applicable federal, state, and local laws. The APA's Government Relations Task Force (GRTF) works with government to help payroll professionals with compliance, while minimizing the administrative burden on government, employers, and individual workers.

In the past two years, during the COVID-19 pandemic, the number of IRS levy notices has decreased. However, the APA anticipates that this will change as the IRS hires new employees and enhances its enforcement efforts. Historically, payroll professionals have received notices of tax levies for individuals who do not have an employment relationship with their employers. While not a statistical sampling, APA members have identified incorrect notices ranging from 20% to 80% each year. Today, as more employees change

jobs, the need to verify employment prior to issuing Forms 668-W, has become even more important.

The Form 668-W is a comprehensive, ten-plus-page notice that is both costly and time-consuming for the IRS to create and deliver to employers. When an individual either no longer or never worked for the named employer, the burden on the IRS and employer is hard to justify. The APA believes that the burden to verify employment will outweigh the cost of potentially inaccurate tax levy notices.

The APA asks to discuss the Form 668-W process with the IRS's Collection Office to explore ways to verify employment in the best interest of the IRS and payroll professionals. Please contact me by email at [ajacobsohn@americanpayroll.org](mailto:ajacobsohn@americanpayroll.org) or by phone at 202-669-4001.

Sincerely,

A handwritten signature in cursive script that reads "Alice P. Jacobsohn".

Alice P. Jacobsohn, Esq.  
Director, Government Relations

For GRTF Garnishments Subcommittee  
Corrinne Flores, Chair