



OFFICE OF PAYROLL ADMINISTRATION

One Centre Street, Room 200N, New York, New York 10007

ROBERT W. TOWNSEND
Interim Executive Director

From: OPA Ordered Deductions Unit (ODU)

Date:

Subject: **IRS Notice of Levy on Wages, Salary, and Other Income**

The City of New York Office of Payroll Administration (OPA) is in receipt of an Internal Revenue Service (IRS) form 668-W(c) Notice of Levy on Wages, Salary, and Other Income ordering the attachment of your wages. Please contact OPA within three (3) business days of the date of this notice to respond to this levy. If you do not respond within that time, an automatic deduction from your salary will be implemented in accordance with Internal Revenue Code section 6331 until the levy is satisfied.

To resolve this matter:

- 1) Contact an IRS representative to discuss the resolution of your liability and a possible release of levy. You must inform the IRS representative that you are a NYC employee in order to process your Levy or receive a Release of Levy/Release of Property from Levy notice¹. You will find the phone number for the IRS on the top right-hand corner of the levy or you may call **(800) 829-7650**.
- 2) Inform the IRS representative that your employer received a Notice of Levy and will garnish your pay. If you are granted a full or partial release the IRS must fax it to the NYC Office of Payroll Administration. **Fax number (212) 669-3464**, Attn: ODU Tax Levies
- 3) If you do not obtain a release or other agreement from the IRS you must complete parts 3 & 4 of IRS form 668-W(c) – section reading “Statement of Exemptions and Filing Status” and return those via mail, fax or in-person to: **New York City Office of Payroll Administration, One Centre Street, Room 200N, New York, NY 10007**. The fax number is (212) 669-3464. Documents sent via fax must include a copy of a valid picture ID. For in-person service, OPA business hours are Monday – Friday, except holidays, between the hours of 10:00 AM - 4:00 PM. Valid picture ID is required.
- 4) Upon receipt of official IRS documents such as a Release of Levy/Release of Property from Levy notice, completed parts 3 & 4 of IRS form 668-W(c), or other agreement with the IRS², this office will release or adjust the garnishment deduction from your pay accordingly.

For more information, visit the OPA website www.NYC.gov/payroll.

¹ **You must respond to this notice within three (3) business days of the date of this notice. If you do not respond within that time, we will implement an automatic deduction from your salary in accordance with section 6331 of the IRS code until the levy is satisfied.**

² **REIMBURSEMENTS:** IRS Tax Levy deductions withheld from pay will be released to the IRS on the pay date. Official documents received from the IRS prior to the pay date, which entitle you to a reimbursement of some or all of the deduction amount withheld will be processed by OPA as a one-time negative deduction. The reimbursement will be added to the net pay of your next available pay statement.