**Section 2700.860 IRS Levy**

Notwithstanding Section 2700.800 of this Part, the Department may pay from a Participant's or Beneficiary's Account Balance the amount that the Department finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against a Participant or Beneficiary.

(Source: Added at 30 Ill. Reg. 8408, effective April 21, 2006)