

## **232.7100 Scope of subpart.**

This subpart prescribes policies and procedures concerning the effect of levies pursuant to 26 U.S.C. 6331(h) on contract payments. The Internal Revenue Service (IRS) is authorized to levy up to 100 percent of all payments made under a DoD contract, up to the amount of the tax debt.

**Parent topic:** [SUBPART 232.71 –LEVIES ON CONTRACT PAYMENTS](#)