



IRS Nationwide
TaxForum

| 2017

Understanding Collection



IRS

Tax Forum

IRS Nationwide

2017

Objectives

At the end of this learning experience, you will be able to explain to clients:

- Programs mandated by the Fixing America's Surface Transportation (FAST) Act
- Options for resolving collection cases
- Employment Tax Compliance
- What to expect when working with Field Collection



IRS

Tax Forum

IRS Nationwide

2017

Topics

- FAST Act / seriously delinquent tax certification to Department of State
- Private Debt Collection (PDC)
- Installment agreements
- Offer in Compromise (OIC)
- Notice of Federal Tax Lien
- Employment Tax Compliance
- Working with IRS Field Collection



IRS

Tax Forum

IRS Nationwide

2017

FAST Act / Seriously Delinquent Tax Certification to Department of State

- Legislation review
- Implementation date
- Roles of IRS and Department of State
- Avoiding passport denial/revocation



IRS

Tax Forum

IRS Nationwide

2017

Private Debt Collection

- Private Collection Agencies (PCA)
- Cases assigned to PCAs
- IRS and PCA notify taxpayer & representative
- PCAs must adhere to Fair Debt Collection Practices Act



IRS

Tax Forum

IRS Nationwide

2017

Installment Agreements

- Online Payment Agreement Application (OPA)
 - Who can use OPA
- Other installment agreements



IRS

Tax
Forum

IRS Nationwide

2017

Offer in Compromise

- OIC Pre-Qualifier Tool
- Policy/procedure updates
- User fee



IRS

Tax Forum

IRS Nationwide

2017

Notice of Federal Tax Lien

- When a lien arises
- When notice of lien is filed
- Related documents
 - Discharge and subordination
 - Withdrawal and release



IRS

Tax Forum

IRS Nationwide

2017

Employment Tax Compliance

- Early Interaction
- Trust Fund Penalty
- Disqualified Employment Tax Levy (DETL)
- Injunctions



IRS

Tax Forum

IRS Nationwide

2017

Field Collection

Working with a Revenue Officer

- What is a revenue officer?
- What is their role?



IRS

Tax Forum

IRS Nationwide

2017

| Hot Topics on IRS.gov | Search Word(s) |
|---|-------------------------|
| IRS Future State | future state |
| IRS Audits | audits |
| Tax Scams – How to Report Them | tax scams |
| Identity Theft | ID theft |
| Voluntary Certification Program for Professional Employer Organizations (CPEOs) | CPEO |
| Sharing Economy | Sharing Economy |
| Offer in Compromise | Offer in compromise |
| E-Services – Online Tax Tools | eservices |
| Private Debt Collection | private debt collection |