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The Collection Process: Balancing Customer Service and Compliance



Collection's Goals

- Focus on improving customer service
- Enforce the law to improve compliance
- Enhance work quality



Responding to Economic Needs

- Postponement of collection actions
- Added flexibility for missed payments
- Expedited levy releases



Responding to Economic Needs, *cont'd*

- Additional review for offers in compromise on home values
- Prevention of offer in compromise defaults
- Calculation of future income



Installment Agreements

- Types of installment agreements
- How to make a request
- Information required



Offer In Compromise (OIC)

- OIC consideration
 - Doubt as to collectability
 - Doubt as to liability
 - Effective tax administration

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Successful OIC Process

- Explore all other options first
- Ensure taxpayer is current with all filing and payment requirements
- Include application fee and any required payment



Successful OIC Process, *cont'd*

- Carefully complete forms and checklists
- Promptly respond to requests for additional information



Federal Tax Liens

- Discharges
 - Sale of property
- Subordinations
 - Refinance
- Foreclosures by third parties
 - Consent to sale
 - Notice
- Redemption
 - Release right of redemption
 - Buy out purchaser



Employment Taxes

- Federal tax deposits
- Trust fund taxes
- Trust fund recovery penalty
- Pyramiding issues



Counseling Taxpayers on Employment Taxes

- What can you do to help?
- What are the IRS' responsibilities?

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Topic	Search Word(s)
Basic Tools for Tax Professionals	basic tools
E-File Resources for Providers and EROs	provider resource
E-Services – Online Tools for Tax Pros	Eservice
IRS Stakeholder Partners' Headliners	headliners
Issue Management Resolution System	IMRS
Practitioner Priority Service	priority service
Stakeholder Liaison Local Contacts	SL
Tax Information for Tax Professionals	information for tax professionals

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