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Understanding Collection



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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



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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



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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



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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



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Installment Agreements

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



Offer in Compromise

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



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Notice of Federal Tax Lien

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



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Employment Tax Compliance

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



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Field Collection

Working with a Revenue Officer

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



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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