

Collection Issue Resolution Checklist

- ☐ Step #1: Obtain taxpayer information
 - IRS information
 - Account information and tax history
 - Compliance enforcement status, assignment, and history
 - Filing and payment compliance status
 - IRS documents (transcripts for years in question, payoff calculator)
 - Deadlines for next actions and enforcement
 - Taxpayer information
 - Years in question
 - Reasons for noncompliance
 - Notices and interactions with IRS
 - Prior and current IRS enforcement actions
 - Current filing and payment compliance
 - Ability to pay
- ☐ Step #2: Request additional time, if needed
 - Request collection hold if needed to understand facts and resolve issues and to avoid future collection enforcement
 - Request levy relief, if needed
- ☐ Step #3: Resolve pre-requisite compliance issues, if needed
 - File all required back tax returns and confirm acceptance by IRS
 - Correct withholding and/or make estimated tax payments so that the taxpayer will not owe for the next filed tax return (tax payments can also be used as an expense to lower monthly payment plan amount in any ATP agreement)
- ☐ Step #4: Evaluate options to reduce taxes, penalties, and interest
 - Correct tax on recent three years and any year in which tax owed/paid within past two years with an amended return
 - Review IRS account transcripts for opportunities for penalty abatement and request abatement of penalties
- ☐ Step #5: Evaluate which collection alternative option is best
 - Identify if simplified agreement is best
 - If simplified agreements are not used, calculate ability to pay and which alternative is best
 - Obtain all information and documentation needed to obtain the selected agreement
- ☐ Step #6: Complete agreement with IRS
 - Complete all required forms and required substantiation
 - For urgent situations, apply by phone or online and fax all required information to IRS collection personnel. Request levy relief when applying by phone, if needed. Otherwise, can apply by mail.
 - Monitor IRS letters for requests for additional information. Reply by the deadline.
- ☐ Step #7: Confirm agreement is accepted
 - Review IRS notices and/or contact the IRS to confirm that the terms of the agreement are in place.

- Confirm all years/periods are included by reviewing IRS account transcripts.
 - Validate that enforcement relief has been granted. If needed
- Step #8: Maintain terms of agreement and compliance
 - Confirm estimated tax payments and withholding actions are complete to not owe in future
 - Monitor future IRS notices for any issues
 - If taxpayer needs to miss payment, contact IRS to avoid default of agreement
 - File and pay all future tax returns and balances