



#### **Taxpayer Contacts**

- Contacting Taxpayers
  - Those with registered POAs
  - Exceptions
- Initial Contacts
  - For Businesses
  - For Individuals
  - Demand for full payment, past-due returns and compliance checks



## Taxpayer Contacts

- Initial Contacts (cont.)
  - Final Demand, Lien Determination and Financial Statements
  - Account Resolution
  - Trust Fund Recovery Penalty



### Allowable Living Expenses

- Background-Changes to National Standards
- Changes to Housing and Utility Standards
- Changes to Transportation Standards
- New Healthcare Standards



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- Tax Increase Prevention & Reconciliation Act of 2005
  - Established rules for submission
    - Lump Sum Offer
    - Short Term Periodic Offer
    - Deferred Periodic Offer



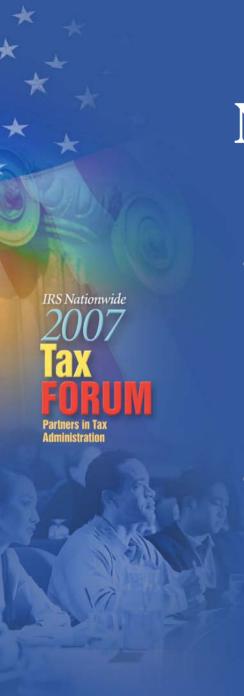


- Payment Designations
- Payment Exceptions based on Low Income Guidelines
- Doubt as to Liability
- New Processing Criteria and Changes to Form 656



# New CDP Regulations

- New Form 12153
- Taxpayer will be denied face-to-face if they fail to list reason for disagreement, or if they fail to qualify for the collection alternative they seek



## **New CDP Regulations**

- Taxpayer must ask for an Equivalent Hearing (a late request will not be automatically classified as EH)
- Time period for requesting an Equivalent Hearing is one year



### **New CDP Regulations**

- If the taxpayer qualifies for a faceto-face, they can select the office closest to their residence, employment or school
- Clarification of what to retain in the Standardized Administrative file



# Other Happenings

- On-Line Payment Agreements
- EFTPS
- Credit Card Payments
- Private Debt Collection





- Virtual Small Business Tax Workshop DVD – 10-lesson interactive video
- Small Business Resource Guide CD-ROM
- Tax Calendar for Small Businesses and Self-Employed
- Tax Talk Today Web cast for tax professionals
- E-News for Tax Professionals and E-News for Small Businesses — Electronic newsletters