

Table of Contents

Authorization	1
Form 2848	2
Taxpayer Information	5
Representative	5
Acts Authorized	6
Specific Use Not Recorded on CAF	6
Additional Acts Authorized	7
Specific Acts Not Authorized	7
Retention/Revocation of Power(s) of Attorney	7
Signature of Taxpayer	8
Declaration of Representative	8
Form 8821	9
Differentiation	9
Authorization Review Questions	11
Authorization Review Answers	13
Collections	15
Notice of Federal Tax Lien Filing	16
How a Lien Affects a Taxpayer	18
Notice of Intent to Levy	18
Procedures for Filing an Appeal in Collections	21
Collection Appeals Program	21
Collection Due Process Hearing	22
Equivalent Hearing	24
Collections Review Questions	27
Collections Review Answers	29
Payment Options	31
Extension to Pay	32
How to Apply	32
Undue Hardship Extension	33
How to Apply	33
Currently Not Collectible	35
How to Apply	35
Payment Options Review Questions	37
Payment Options Review Answers	39
Installment Agreement	41
Guaranteed Installment Agreement	41
Streamlined Installment Agreements	42
Fresh Start	42

\$25,000 or Less	42
\$25,001 to \$50,000.	43
\$50,001 to \$100,000.	43
Nonstreamlined Installment Agreements	44
Partial Payment	44
How to Apply	45
Collection Information Statement	46
Form 9465.	50
User Fee	51
While the Installment Agreement is in Effect	56
Comparison.	57
Installment Agreement Review Questions.	59
Installment Agreement Review Answers.	61
Offer in Compromise	63
Eligibility.	64
Offer in Compromise Not the Best Option	65
Grounds for an Offer	66
Doubt as to Liability	66
Doubt as to Collectability.	67
Effective Tax Administration	78
Liabilities Subject to Compromise	80
Single-member LLC	80
Using the Pre-qualifier Tool.	81
How to Apply.	82
Form 433-A (OIC).	83
Form 656.	85
Offer Acceptance.	104
Rejected Offer in Compromise	105
Offer in Compromise Review Questions.	107
Offer in Compromise Review Answers	109
Summary of Payment Options.	111
Summary of Payment Options Review Questions.	115
Summary of Payment Options Review Answers.	117