



Part 5. Collecting Process

Table of Contents

- **5.1 Field Collecting Procedures**
 - 5.1.1 [Miscellaneous Collection Procedures](#)
 - 5.1.2 [Remittances, Form 809 and Designated Payments](#)
 - 5.1.3 [Safety, Security, and Control](#)
 - 5.1.4 [Jeopardy, Termination, Quick and Prompt Assessments](#)
 - 5.1.5 [Balancing Civil and Criminal Cases](#)
 - 5.1.7 [Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees](#)
 - 5.1.8 [Courtesy Investigations](#)
 - 5.1.9 [Collection Appeal Rights](#)
 - 5.1.10 [Taxpayer Contacts](#)
 - 5.1.11 [Delinquent Return Investigations](#)
 - 5.1.12 [Cases Requiring Special Handling](#)
 - 5.1.14 [Field Collection Techniques and Other Assignments](#)
 - 5.1.15 [Abatements, Reconsiderations and Adjustments](#)
 - 5.1.18 [Locating Taxpayers and their Assets](#)
 - 5.1.19 [Collection Statute Expiration](#)
 - 5.1.20 [Collection Inventory](#)
 - 5.1.21 [Collecting from Limited Liability Companies](#)
 - 5.1.22 [Disclosure](#)
 - 5.1.23 [Taxpayer Representation](#)
 - 5.1.24 [Third-Party Payer Arrangements for Employment Taxes](#)
 - 5.1.25 [IDRS and Data Security for Field Collection](#)
 - 5.1.28 [Identity Theft for Collection Employees](#)
 - 5.1.29 [Petition for Remission Program](#)
 - 5.1.30 [Resolution-directed Approach to Casework](#)
 - 5.1.31 [Workload Management](#)
- **5.2 Reports**
 - 5.2.1 [Collection Time Reporting](#)
 - 5.2.4 [Collection Reports](#)
- **5.3 Entity Case Management Systems**
 - 5.3.1 [ENTITY Case Management System \(ENTITY\)](#)
- **5.4 Case Processing**
 - 5.4.10 [General Case Processing](#)
 - 5.4.11 [CCP Installment Agreements](#)
 - 5.4.12 [Field Office Resource Team](#)
 - 5.4.13 [CCP General Procedures](#)
- **5.5 Decedent Estates and Estate Taxes**
 - 5.5.1 [Decedent and Estate Tax Accounts](#)
 - 5.5.2 [Probate Proceedings](#)
 - 5.5.3 [Working Decedent Cases](#)
 - 5.5.4 [Proof of Claim Procedures in Decedent Cases](#)
 - 5.5.5 [Processing Estate and Gift Tax Extensions](#)
 - 5.5.6 [Collection on Accounts with Special Estate Tax Elections](#)
 - 5.5.7 [Collecting Estate and Gift Tax Accounts](#)
 - 5.5.8 [Estate Tax Liens](#)
 - 5.5.9 [Administrative and Judicial Actions for Estate Taxes](#)
- **5.6 Collateral Agreements**
 - 5.6.1 [Collateral Agreements and Security Type Collateral](#)
 - 5.6.2 [Maintenance](#)
- **5.7 Trust Fund Compliance**
 - 5.7.1 [FTD Alerts](#)
 - 5.7.2 [Letter 903 Process](#)
 - 5.7.3 [Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty \(TFRP\)](#)
 - 5.7.4 [Investigation and Recommendation of the TFRP](#)
 - 5.7.5 [Collectibility Determination](#)
 - 5.7.6 [Trust Fund Penalty Assessment Action](#)
 - 5.7.7 [Payment Application and Refund Claims](#)
 - 5.7.8 [In-Business Repeater or Pyramiding Taxpayers](#)
 - 5.7.9 [Federal Contractors](#)
 - 5.7.10 [Control Point Monitoring \(CPM\) Trust Fund Recovery Penalty \(TFRP\) Case Processing](#)
- **5.8 Offer in Compromise**
 - 5.8.1 [Overview](#)
 - 5.8.2 [Centralized Offer in Compromise Initial Processing and Processability](#)
 - 5.8.3 [Centralized Offer in Compromise Transfers, Perfection, and Case Building](#)
 - 5.8.4 [Investigation](#)
 - 5.8.5 [Financial Analysis](#)
 - 5.8.6 [Collateral Agreements](#)
 - 5.8.7 [Return, Terminate, Withdraw, and Reject Processing](#)
 - 5.8.8 [Acceptance Processing](#)
 - 5.8.9 [Actions on Post-Accepted Offers](#)
 - 5.8.10 [Special Case Processing](#)
 - 5.8.11 [Effective Tax Administration](#)
 - 5.8.12 [Independent Administrative Review](#)
- **5.9 Bankruptcy and Other Insolvencies**
 - 5.9.1 [Overview of Bankruptcy](#)
 - 5.9.2 [The Bankruptcy Code and Collection](#)
 - 5.9.3 [Debtors' Delinquent Accounts](#)
 - 5.9.4 [Common Bankruptcy Issues](#)
 - 5.9.5 [Opening a Bankruptcy Case](#)

- o 5.9.6 [Processing Chapter 7 Bankruptcy Cases](#)
- o 5.9.7 [Processing Chapter 9 and Chapter 15 Bankruptcy Cases](#)
- o 5.9.8 [Processing Chapter 11 Bankruptcy Cases](#)
- o 5.9.9 [Processing Chapter 12 Bankruptcy Cases](#)
- o 5.9.10 [Processing Chapter 13 Bankruptcy Cases](#)
- o 5.9.11 [Insolvency Mail Processing](#)
- o 5.9.12 [Insolvency Automated Processes](#)
- o 5.9.13 [Manual Proofs of Claim and Common Claim Issues](#)
- o 5.9.14 [Automated Proofs of Claim \(APOC\)](#)
- o 5.9.15 [Payments in Bankruptcy](#)
- o 5.9.16 [Insolvency Case Monitoring](#)
- o 5.9.17 [Closing a Bankruptcy Case](#)
- o 5.9.18 [Automated Discharge System \(ADS\)](#)
- o 5.9.19 [Insolvency Disclosure and Telephone Procedures](#)
- o 5.9.20 [Non-Bankruptcy Insolvencies](#)
- o 5.9.21 [Electronic Proofs of Claim \(EPOC\)](#)
- **5.10 Seizure and Sale**
 - o 5.10.1 [Pre-Seizure Considerations](#)
 - o 5.10.2 [Securing Approval for Seizure Actions and Post-Approval Actions](#)
 - o 5.10.3 [Conducting the Seizure](#)
 - o 5.10.4 [Actions Prior to Sale](#)
 - o 5.10.5 [Sale Procedures](#)
 - o 5.10.6 [Post Sale Actions and Responsibilities of Advisory](#)
 - o 5.10.7 [Acquired Property and Property Redeemed by the United States](#)
 - o 5.10.8 [Judicial Sales](#)
 - o 5.10.9 [Property Appraisal and Liquidation Specialists \(PALS\) Valuation Standards and Guidelines](#)
- **5.11 Notice of Levy**
 - o 5.11.1 [Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions](#)
 - o 5.11.2 [Serving Levies, Releasing Levies and Returning Property](#)
 - o 5.11.3 [Jeopardy Levy without a Jeopardy Assessment](#)
 - o 5.11.4 [Bank Levies](#)
 - o 5.11.5 [Levy on Wages, Salary, and Other Income](#)
 - o 5.11.6 [Notice of Levy in Special Cases](#)
 - o 5.11.7 [Automated Levy Programs](#)
- **5.12 Federal Tax Liens**
 - o 5.12.1 [Lien Program Overview](#)
 - o 5.12.2 [Notice of Lien Determinations](#)
 - o 5.12.3 [Lien Release and Related Topics](#)
 - o 5.12.4 [Judicial/Non-judicial Foreclosures](#)
 - o 5.12.5 [Redemptions](#)
 - o 5.12.6 [Appeals Processes Involving Liens](#)
 - o 5.12.7 [Notice of Lien Preparation and Filing](#)
 - o 5.12.8 [Notice of Lien Refiling](#)
 - o 5.12.9 [Withdrawal of Notice of Federal Tax Lien](#)
 - o 5.12.10 [Lien Related Certificates](#)
 - o 5.12.11 [Lien Special Topics](#)
- **5.13 Collection Quality Measurement**
 - o 5.13.1 [Embedded Quality Administrative Guidelines](#)
 - o 5.13.6 [Field Insolvency/Embedded Quality Attribute Definitions](#)
- **5.14 Installment Agreements**
 - o 5.14.1 [Securing Installment Agreements](#)
 - o 5.14.2 [Partial Payment Installment Agreements and the Collection Statute Expiration Date \(CSED\)](#)
 - o 5.14.3 [Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection](#)
 - o 5.14.4 [Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities](#)
 - o 5.14.5 [Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements](#)
 - o 5.14.7 [BMF Installment Agreements](#)
 - o 5.14.9 [Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals](#)
 - o 5.14.10 [Payroll Deduction Agreements and Direct Debit Installment Agreements](#)
 - o 5.14.11 [Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations \(Defaults\), and Terminated Installment Agreements](#)
- **5.15 Financial Analysis**
 - o 5.15.1 [Financial Analysis Handbook](#)
- **5.16 Currently Not Collectible**
 - o 5.16.1 [Currently Not Collectible](#)
- **5.17 Legal Reference Guide for Revenue Officers**
 - o 5.17.1 [General Information](#)
 - o 5.17.2 [Federal Tax Liens](#)
 - o 5.17.3 [Levy and Sale](#)
 - o 5.17.4 [Suits by the United States](#)
 - o 5.17.5 [Suits Against the United States](#)
 - o 5.17.6 [Summonses](#)
 - o 5.17.7 [Liability of Third Parties for Unpaid Employment Taxes](#)
 - o 5.17.8 [General Provisions of Bankruptcy](#)
 - o 5.17.9 [Chapter 7 Bankruptcy \(Liquidation\)](#)
 - o 5.17.10 [Chapter 11 Bankruptcy \(Reorganization\)](#)
 - o 5.17.11 [Chapter 13 Bankruptcy \(Individuals with Regular Income\) and Chapter 12 Bankruptcy \(Family Farmers or Fishermen with Regular Income\)](#)
 - o 5.17.12 [Investigations and Reports](#)
 - o 5.17.13 [Insolvencies and Decedents' Estates](#)
 - o 5.17.14 [Fraudulent Transfers and Transferee and Other Third Party Liability](#)
 - o 5.17.15 [Termination and Jeopardy Assessments and Jeopardy Collection](#)
- **5.18 Liability Determination**
 - o 5.18.1 [Automated Substitute for Return \(ASFR\) Program](#)
 - o 5.18.2 [Business Returns IRC 6020\(b\) Processing](#)
- **5.19 Liability Collection**
 - o 5.19.1 [Balance Due](#)
 - o 5.19.2 [Individual Master File \(IMF\) Return Delinquency](#)
 - o 5.19.3 [Backup Withholding Program](#)
 - o 5.19.4 [Enforcement Action](#)
 - o 5.19.5 [ACS Inventory](#)
 - o 5.19.6 [ACS Support](#)
 - o 5.19.7 [Campus Collection Programs](#)
 - o 5.19.8 [Collection Appeal Rights](#)

- o 5.19.9 [Automated Levy Programs](#)
- o 5.19.10 [Collection Operations Transcript Processing](#)
- o 5.19.11 [Withholding Compliance Program](#)
- o 5.19.12 [Centralized Lien Operation](#)
- o 5.19.13 [Campus Procedures for Securing Financial Information](#)
- o 5.19.14 [Trust Fund Recovery Penalty \(TFRP\)](#)
- o 5.19.15 [Federal Agency Delinquency \(FAD\) Program](#)
- o 5.19.16 [Compliance Services Collection Operations \(CSCO\) Clerical Procedures](#)
- o 5.19.17 [Campus Procedures for Currently Not Collectible and Offers in Compromise](#)
- o 5.19.18 [Federal Employee/Retiree Delinquency Initiative \(FERDI\)](#)
- o 5.19.19 [Campus Compliance International Case Processing \(CCICP\)](#)
- o 5.19.21 [Campus Procedures for Handling Identity Theft](#)
- o 5.19.22 [Business Master File \(BMF\) Return Delinquency](#)
- o 5.19.23 [Restitution - Based Assessments Processing](#)
- **5.20 Abusive Tax Avoidance Transactions (ATAT)**
 - o 5.20.1 [Abusive Tax Avoidance Transaction Program](#)
 - o 5.20.2 [Abusive Tax Avoidance Transactions Time Reporting](#)
 - o 5.20.3 [Third Party Contacts](#)
 - o 5.20.4 [Summons Procedures](#)
 - o 5.20.6 [Whipsaw Assessments](#)
 - o 5.20.7 [Monitoring of IRC 7407 and 7408 Injunctions](#)
 - o 5.20.8 [Promoter/Preparer Investigations](#)
 - o 5.20.10 [Identification and Processing of Frivolous Documents](#)
 - o 5.20.11 [Examination Reconsiderations and Referrals](#)
 - o 5.20.12 [Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases](#)
- **5.21 International and Insular Issues**
 - o 5.21.1 [Overview](#)
 - o 5.21.2 [Offshore Information Gathering Techniques](#)
 - o 5.21.3 [Collection Tools for International Cases](#)
 - o 5.21.4 [Payments Made in Foreign Currency](#)
 - o 5.21.5 [International Field Calls](#)
 - o 5.21.6 [Foreign Financial Account Reporting](#)
 - o 5.21.7 [Special Cases](#)
 - o 5.21.8 [Adjustments to International Cases](#)
- **5.24 Central Withholding Agreement (CWA) Program**
 - o 5.24.1 [Overview](#)
 - o 5.24.2 [Case Development](#)
 - o 5.24.3 [Case Processing Guidelines](#)

[More Internal Revenue Manual](#)