

## Common Services Standard Operating Procedure

### Service:

#### **IA01 NON-DISCLOSURE INSTALLMENT AGREEMENT FEDERAL**

What you need:

- Processed Federal Power of Attorney
- Must be compliant (last 6 years must be filed if there is a filing requirement)
- Total debt balances
- If debt is over 25K a signed 433D form must be submitted with the agreement to avoid a lien
- If debt is over 50K a lien will be filed

What you can do:

- Total assessed debt divided by 72 months (review the CSED dates)
- Tiered agreement (review the CSED dates)
- Penalty abatement at start to assist to reduce balance and payment

### Service:

#### **PEN03 PENALTY ABATEMENT CONSULTATION**

What you need:

- Processed Federal Power of Attorney
- Must be compliant (last 6 years must be filed if there is a filing requirement)

What you can do:

- Request First Time Penalty Abatement if the penalty for the year in question, was not assessed three years prior
- Review Reasonable Cause Penalty Abatement Guideline to determine if the client has a situation that fits the RCPA Guideline

Service:

**CONSULT01 POA CONSULTATION AND REPRESENTATION FOR FEDERAL INDIVIDUAL TAX BALANCES**

**IA03 ASSET PROTECTION PLAN (PPIA) - FEDERAL**

**IA04 AFFORDABLE SETTLEMENT PLAN (PPIA) - FEDERAL**

What you need:

- Processed Federal Power of Attorney
- Financial disclosure form (filled out for their current situation)
- Proof of income for person on account and spouse if they have one if income has changed since prior year filing
- Proof of bills if they are over the IRS standards

Options:

- Always start out with financial based resolution review
- If the financial analysis is high, then a NDIA or tiered NDIA can be done
- Only request what is absolutely necessary or requested by the IRS
  - E.g. HELOCs should not be requested at the start of the case; all income and bank statements should not be requested unless a change in income
  - Use the IRM to your benefit

Service:

**zOICASP CUSTOMIZED RESOLUTION PLAN**

What you need:

- Processed Federal Power of Attorney
- Financial disclosure form (filled out for their current situation)
- Proof of income for person on account and spouse if they have one
- Proof of bills if they are over the IRS standards

What we can do:

- Offer in compromise (they must go through a pre qualifier first)
- If the client does not qualify, begin financial based resolution review
- If the financial analysis is high, then a NDIA or tiered NDIA can be done
- Only request what is absolutely necessary or requested by the IRS

**Service:**

**CONSULT1STATE      POWER OF ATTORNEY CONSULTATION AND REPRESENTATION FOR STATE OF  
#STATE#**

What you need:

- Processed State Power of Attorney
- Financial disclosure form (filled out for their current situation)
- Proof of income for person on account and spouse if they have one if income has changed since prior year filing

Options:

- State resolution options will be provided to you on the State Balance and Compliance