
TAXPAYER BILL OF RIGHTS COLLECTIONS & RESOLUTIONS



OVERVIEW

- Taxpayer Bill of Rights
- Collections
- Resolutions



Stay Informed!
Know Your Rights!



TAXPAYER BILL OF RIGHTS PART I

- The Right To Be Informed
- The Right To Quality Service
- The Right To Pay No More Than The Correct Amount of Tax
- The Right To Challenge The IRS's Position And Be Heard
- The Right To Appeal An IRS Decision In An Independent Forum



TAXPAYER BILL OF RIGHTS PART 2



- The Right To Finality
- The Right To Privacy
- The Right To Confidentiality
- The Right To Retain Representation
- The Right To A Fair And Just Tax System

REMEDIES

- Know who you are speaking with
- Manager Escalation
- 911 to the Taxpayer Advocate's Office
- Treasury Inspector General for Tax Administration



COLLECTIONS

- What is Collections?
- Types of Notices
 - CP-14- Initial Collection
 - CP 504- Notice of Intent to Levy
 - LT 11- Final Notice and Intent to Levy
 - LT 1058- Notice of Federal Tax Lien Filing
- Statute of Limitations – 10 years from the date of the assessment



RESOLUTIONS

- Extensions to Pay
- Installment Agreement/Partial Pay Installment (PPIA)
- Penalty Abatement
- Offer in Compromise
- Currently Not Collectible (CNC) Status



CONTACT US

Krystal Premachandra – Director, Low-Income Tax Clinic



Direct: (323) 549-5826

Main: (323) 939-0506



kpremachandra@bettzedek.org



@BetTzedek



bettzedek.org



3250 Wilshire Blvd. – 13th floor
Los Angeles, CA 90010





THANK YOU!