

# Table of Contents

<b>Authorization</b> .....	<b>1</b>
Form 2848.....	3
How to prepare Form 2848.....	6
Taxpayer information .....	6
Representative(s).....	6
Acts authorized .....	7
Specific use not recorded on CAF .....	8
Additional acts authorized .....	8
Specific acts not authorized .....	9
Retention/revocation of power(s) of attorney .....	9
Signature of taxpayer .....	9
Declaration of representative .....	9
Form 8821.....	10
Differentiation.....	11
<b>Collections</b> .....	<b>15</b>
Notice of federal tax lien filing .....	15
How a lien affects a taxpayer.....	18
Notice of intent to levy.....	18
Procedures for filing an appeal in collections.....	21
Collection appeals program.....	22
Collection due process hearing .....	22
Equivalent hearing.....	25
<b>Payment Options</b> .....	<b>32</b>
Extension to pay .....	33
How to apply.....	33
Undue hardship extension.....	34
How to apply.....	34
Currently not collectible.....	36

How to apply.....	36
<b>Installment Agreement .....</b>	<b>39</b>
Guaranteed installment agreement.....	39
Streamlined installment agreements .....	40
Additional requirements .....	41
Non-streamlined installment agreements .....	41
Partial payment.....	41
How to apply.....	42
Collection information statement .....	43
Form 9465 .....	47
User fee .....	48
While the installment agreement is in effect .....	54
Comparison .....	55
<b>Offer in Compromise .....</b>	<b>59</b>
Eligibility.....	60
Offer in compromise not the best option .....	61
Grounds for an offer.....	62
Doubt as to liability .....	62
Doubt as to collectability .....	63
Effective tax administration.....	76
Liabilities subject to compromise .....	79
Single-member LLC .....	79
Using the pre-qualifier tool .....	80
How to apply.....	81
Form 433-A (OIC).....	82
Form 656 .....	85
Offer acceptance .....	105
Rejected offer in compromise.....	106
<b>Summary of Payment Options .....</b>	<b>111</b>
<b>Index.....</b>	<b>118</b>