

INTRODUCTION

Representation Before the Collection Division of the IRS offers an insider's view of the IRS. Written by a former IRS Collection Division revenue officer and experienced tax attorneys, it shows you the best ways to:

- Correspond and negotiate with the IRS
- Secure and interpret documents
- Fill out collection information statements and other IRS forms
- Arrange payment plans
- Reduce penalties
- Successfully make offers in compromise

This publication also:

- Describes the IRS system of collecting taxes
- Contains citations to the Internal Revenue Manual and other IRS publications, plus full text of pertinent IRS regulations
- Examines payroll collection and the Trust Fund Recovery Penalty (100% Penalty), including liability requirements, penalty computation, proper protest procedures, defense tactics, and appeals procedure
- Provides a straightforward approach on how to best represent clients
- Reveals important information on collection procedures and client rights

Contents include sample correspondence, memoranda, sample forms, checklists, and practice tips.

This 2026 edition discusses significant updates in this area of law and includes:

- Updated sections throughout to reflect IRS organizational changes and new IRS rulings and memoranda
- Updated appendices throughout

The Publisher
May 2026