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FINANCIAL EDUCATORS

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Course Information

Course Title: *IRS COLLECTIONS AND INSTALLMENT ARRANGEMENTS #291124*

Number of continuing education credit hours recommended for this course:

In accordance with the standards of the National Registry of CPE Sponsors and the IRS, CPE credits have been granted based on a 50-minute hour.

EA, OTRP 2 (All States) IRS: Qualified Sponsor number: *FWKKO*.

CPA: 2 (Accepted in all states)

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration

Florida Division of Certified Public Accountancy: 0004761 (Ethics #0011467)

Hawaii Board of Public Accountancy: 14003

New York State Board of Accountancy (for ethics): 002146

Ohio State Board of Accountancy: CPE .51PSR

Pennsylvania Board of Accountancy: PX 178025

Texas State Board of Accountancy: 009349

Course Description

Although the [IRS suspended](#) the automatic mailing of collection notices routinely sent when a taxpayer owes federal tax on February 5, 2022 to give the IRS an opportunity to clear its processing backlogs, use of such automatic mailings is likely to recur and, meanwhile, other IRS delinquent collection activities continue unabated. Statistics for [fiscal year 2021](#), show the IRS ending inventory with a balance of assessed tax, penalties and interest exceeding \$133.4 trillion, enforcement activity involving more than 500,000 taxpayers, and 3.8 million taxpayers paying tax liabilities under installment agreements.

With IRS collection clearly continuing and likely to ramp up in the future, chances that any tax professional will need to be conversant with IRS collection activities and the methods available to challenge them is increasing. It is to that end this course addressing IRS collections is addressed.

Course Content

Publication/Revision date: 2/2/2024.

Author: Paul J. Winn CLU ChFC

Final exam (online): Thirteen questions (multiple-choice).

Program Delivery Method: Self-Study (NASBA QAS Self-Study/Interactive)

Subject Codes/Field of Study

EA/OTRP: Federal Tax Law

CPA: Taxes

Course Level, Prerequisites, and Advance Preparation Requirements

Level: Overview. This program is appropriate for professionals at all organizational levels.

Prerequisites: Basic familiarity with federal taxation

Advance Preparation: None

Instructions for Taking This Course

- **Log in to your secure account at www.bhfe.com. Go to "My Account."**
- **You must complete this course within one year** of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge).
- **To retain the course-PDF after completion (for future reference) and to enable enhanced navigation:** From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- **Complete the course by** following the learning objectives listed for the course, studying the text, and, if included, studying the review questions at the end of each major section (or at the end of the course).
- **Once you have completed studying the course** and you are confident that the learning objectives have been met, answer the final exam questions (online).

Instructions for Taking the Online Exam

- **Log in to your secure account at www.bhfe.com. Go to "My Account."**
- A passing grade of at least **70%** is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.
- CFP Board and IRS credit hours, if applicable, are reported on Tuesdays and at the end of the month.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Learning Objectives

Upon completion of this course, you should be able to:

- Identify the rights specified in the Taxpayer Bill of Rights;
- Describe the maximum period of time the IRS may collect taxes due from a taxpayer;
- List the tax payment alternatives available to a taxpayer;
- Recognize the IRS decisions that may be challenged by a taxpayer; and
- Compare the Collection Due Process and Collection Appeals Program.

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