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- Portfolio 520-2nd: Practice Before the IRS: Attorney’s Fees in Tax Proceedings
- Portfolio 621-4th: IRS National Office Procedures — Rulings, Closing Agreements
- Portfolio 623-3rd: IRS Procedures: Examinations and Appeals
- Portfolio 624-3rd: Audit Procedures for Pass-Through Entities
- Portfolio 625-2nd: Obtaining Information from the Government — Disclosure Statutes
- Portfolio 626-1st: Obtaining Information from the Government in Discovery and Disclosure-Related Damages Actions Against the Government
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- Portfolio 628-4th: Transferee Liability
- Portfolio 630-5th: Tax Court Litigation
- Portfolio 631-4th: Refund Litigation
- Portfolio 632-1st: Tax Whistleblower Laws and Programs
- Portfolio 633-1st: Compelled Production of Documents and Testimony in Tax Examinations
- Portfolio 634-3rd: Civil Tax Penalties
- Portfolio 636-3rd: Tax Crimes
- Portfolio 637-2nd: Federal Tax Collection Procedure — Liens, Levies, Suits and Third Party Liability
- Portfolio 638-4th: Federal Tax Collection Procedure — Defensive Measures
- Portfolio 639-4th: Responsible Person and Lender Liability for Trust Fund Taxes — Sections 6672 and 3505
- Portfolio 643-2nd: Information Reporting to U.S. Persons — Payments Subject to Back-up Withholding
- Portfolio 644-1st: Reportable Payments and Transactions Not Subject to Backup Withholding
- Portfolio 645-2nd: Innocent Spouse Relief
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Expert Analysis Indexes
- U.S. Income Portfolios Index
- Estates, Gifts and Trusts Portfolios Index
  - Tax Practice Series Index
  - IRS Practice Adviser Index
  - IRC Coverage in Portfolios Index
- IRC Coverage in Tax Practice Series Index
- IRC Coverage in IRS Practice Adviser Index

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- Daily Tax Report Index
- Tax Core Index
- Weekly Report Index
- Tax Management Memorandum Index
- Compensation Planning Journal Index
- Estates, Gifts and Trusts Journal Index
- Financial Planning Journal Index
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- Treasury Regulations Index

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COLLATERALIZED MORTGAGE OBLIGATIONS (CMOs). See MORTGAGE-BACKED SECURITIES

COLLECTIBLES

COLLECTION APPEALS PROGRAM (CAP). See TAX COLLECTION APPEALS

COLLECTION OF INCOME EXPENSES. See generally PRODUCTION OF INCOME EXPENSES

COLLECTION OF TAX

Main discussion, TM 637; TM 638

In general, TM 637.1

Alter ego liability, TM 637.VII.C

Annual notice of tax delinquency, TM 637.III.A.2.c

Anti-Injunction Act, §7421, TM 638.XIV

Appeal rights, Publication 1660, TM 638 Worksheet 6

Appeals Program, TM 623.IV.E; TM 637.IV.D.2.c; TM 638.X

Assessment of taxes
—In general, TM 627.I.B.1.a
—Anti-Injunction Act, §7421, TM 638.XIV
—Bankruptcy and receivership proceedings, TM 623.I.D.4; TM 623.III.G.4
—Challenging assessment, TM 638.III.A
—Criminal restitution upon failure to pay tax, TM 630.III.A; TM 636.VII
—Disregarded entities, recognition of otherwise disregarded entity, TM 704.I.B.3
—Employment taxes, TM 638.III.A.3
U.S. Income Portfolios Index

Go To: ABCDEFGHIJKLMNOPQRSTUVWXYZ

Click on □ to expand a heading

Offer in compromise. See OFFERS IN COMPROMISE

Passport revocation or denial in case of certain tax delinquencies certified by IRS, TM 637.VIII

Penalties, assessment and collection of, TM 634.XII
—Frivolous collection due process submissions, TM 639.XI.B.1

Prefiling agreements, TM 623.I.D.10.a

Qualified tax collection contracts, TM 637.IX; TM 639.II.D.1

Secondary and derivative liability, TM 637.VII

Seized property, sale of. See SEIZURE OF PROPERTY

§7519 required payments of tax for entities making §444 election, TM 574.III.C.2.b; TM 712.II.E.6; TM 730.V.D.4

Statutes of limitations. See STATUTES OF LIMITATIONS

Suits instituted by the government, TM 637.VI.A

Summons, TM 638.XVI.B

TAMS, restriction re issues involving, TM 621.VI.B.1

TAOs. See TAXPAYER ASSISTANCE ORDERS (TAOs)

§338 transactions, new target continuation of old target, TM 788.IX.A.4.a

Tort claims against U.S., TM 637.VI.B.2.p
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