



Tax Reduction Letter

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Internal Revenue Manual Section 5.19.1.4.21.2

Private Collection Agencies, inserted new section with information on the Private Collection agencies

1. The IRS has entered into qualified collection contracts with the following four PCAs:
 - **CBE Group** in Cedar Falls, Iowa
 - **ConServe** in Fairport, New York
 - **Performant** in Pleasanton, California
 - **Pioneer** in Horseheads, New York
2. Under IRC 6103, PCAs will be able to identify themselves as contractors of the IRS collecting taxes.

Private debt collectors are required to be courteous and respect taxpayers' rights. They must follow provisions of Internal Revenue Service Private Collection Agency Policy and Procedures Guide and the Fair Debt Collection Practices Act, and are also subject to various provisions of IRC 6306 and IRC 6103.