



Tax Reduction Letter

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IRM Section 5.19.1.4.21.3.1

Exclusions to Private Debt Collection Criteria, inserted new section with exclusions to the Private Debt Collection program

1. A tax receivable meeting the following exclusion criteria will not be assigned to a PCA:
 - o Involves a taxpayer that is deceased,
 - o Involves a taxpayer that is under the age of 18,
 - o Involves a taxpayer that is in a designated Combat Zone,
 - o Involves a taxpayer that is the victim of tax-related identity theft,
 - o Currently under examination, litigation, criminal investigation or levy,
 - o Subject to pending or active offers in compromise,
 - o Subject to a pending or active IA,
 - o Subject to a statutory right of appeal,
 - o Classified as innocent spouse cases, or
 - o Involves a taxpayer in a presidentially declared disaster area who requests relief from collection.

NOTE: Cases assigned to a PCA that subsequently meet the above criteria will be returned to the IRS.