

# ***TheTaxReview* Guide to IRS Collections**

## **Learning Objectives/Table of Contents**

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### **Learning Objective**

#### **A Learning Objective A**

Identify actions the IRS can take to ensure a client's tax bill is paid.

#### **B Learning Objective B**

Recognize situations where a taxpayer's property is in jeopardy through an IRS levy.

#### **C Learning Objective C**

Compute a taxpayer's minimum allowable living expenses to be considered by the IRS when taking collection action.

#### **D Learning Objective D**

Compute the amount of wages an employer must withhold and send to the IRS in the case of a levy on wages.

#### **E Learning Objective E**

Recognize situations where an individual may be subject to the trust fund recovery penalty for unpaid employment taxes.