

## Client Alert: Internal Revenue Service Suspends Certain Collection Actions

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On March 25, 2020, the Internal Revenue Service ( IRS ) introduced its People First Initiative in which it will suspend certain tax collection activities currently ongoing and limit the number of new collection actions. These limitations will run initially from April 1, 2020, through July 15, 2020. The implication from the IRS is that the July 15<sup>th</sup> end date will be re-evaluated to assess the impact of COVID-19 at that time. The IRS News Release, [IR-2020-59](#), provides an overview of the program with more specific information coming soon.

The IRS overview includes the following broad principles:

- Taxpayers currently on installment payments are excused from making payments from April 1 through July 15, 2020.
  - If payments are by direct-debit, taxpayers must request to have those payments suspended.
  - The IRS will not terminate the installment agreement for nonpayment.
    - However, interest will continue to accumulate on the unpaid balance.
  - The IRS will generally not start new tax examinations, unless the applicable statute of limitations is about to expire (generally three years from the date the tax was assessed/return filed).
  - All in-person meetings for any reason are suspended, but taxpayers are still encouraged to comply with requests for information that may be satisfied by transmitting documents, whether by mail, fax, or email.
  - Offers in Compromise:
    - Taxpayers are allowed until July 15, 2020, to provide any additional information that has been requested.
    - The IRS will not close any pending OIC requests before July 15, 2020, without the taxpayer's consent.
    - Taxpayers may suspend all payments on accepted OICs until July 15, 2020.
  - Liens and levies (including seizures of personal residences) are suspended through July 15, 2020.
    - This includes automated liens/levies.

The IRS will provide more detailed guidance in the coming days. The key principle is that if you are involved in an IRS Collection activity and have payments due, those payments are suspended through at least July 15, 2020.

Please contact Nancy Ortmeyer Kuhn at [nkuhn@jackscamp.com](mailto:nkuhn@jackscamp.com) if you have additional questions.

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