

***TheTaxReview* Clients With Unpaid Taxes**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Determine penalties for missing tax payment deadlines.

B Learning Objective B

Recognize when a taxpayer qualifies for an Online Payment Agreement (OPA).

C Learning Objective C

Identify situations where a taxpayer is eligible for a guaranteed installment agreement to pay tax owed.

D Learning Objective D

Recognize ways a federal tax lien can be removed.

E Learning Objective E

Identify requirements for submitting an offer in compromise to settle a tax debt for less than the full amount owed.