

**NEW YORK STATE BAR ASSOCIATION TAX SECTION
REPORT ON
NEW YORK STATE INSTALLMENT PAYMENT AGREEMENTS**

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I. Introduction

This Report¹ is in response to a general request by the New York State Department of Taxation and Finance (DTF) to comment on current policies and procedures of the DTF with respect to collection of civil liabilities.² This report addresses the topic of Installment Payment Agreements (IPAs).

IPAs are intended to provide an orderly method for collection of outstanding tax liabilities when taxpayers are unable to pay immediately the entire amount due. During the period an IPA is outstanding, as a matter of practice, the DTF does not subject the taxpayer to collection actions such as bank account levies or income executions. In addition, the taxpayer's driver's license cannot be suspended³ and the DTF does not need to devote collection resources to the taxpayer. As such, IPAs are an important part of the collection process for both taxpayers and the DTF. This report suggests changes to current practices and procedures that we believe will improve the process of applying for and complying with IPAs to the benefit of the DTF, taxpayers, and tax practitioners.

II. Background

A. Tax Law §3010 – Agreement for Payments of Tax Liability in Installments

Tax Law §3010(a)⁴ of the New York State Tax Law authorizes the DTF to enter into IPAs:

Authorization of Agreements: the commissioner is authorized to enter into written agreements with any taxpayer under which such taxpayer is allowed to satisfy liability for payment of any tax (including any interest, penalty or

¹ The principal drafters of this Report were Yvonne R. Cort and Maria T. Jones, with substantial contributions from Elizabeth Pascal and Sherry Kraus. Helpful comments were received from William Funk, Robert Plautz, Paul Predmore, Michael Schler and Karen Tenenbaum. This Report reflects solely the views of the Tax Section of the New York State Bar Association and not those of its Executive Committee or House of Delegates.

² An initial submission for this project was made by letter dated June 4, 2013 to Commissioner Thomas H. Mattox, on Suggestions for Administrative Guidance on the Procedures for the Collection of Tax Liabilities under New York State Tax Law Section 174-b and Related Provisions (Report #1288).

³ Establishing an IPA has taken on added significance with the recent enactment of Tax Law § 171-v, providing that a taxpayer's driver's license can be suspended if the taxpayer owes \$10,000 or more in tax, interest and penalties. The law specifies that a taxpayer can avoid suspension by making payment arrangements with the DTF.

⁴ All references to New York State Tax Law will be to "Tax Law §"; references to the Internal Revenue Code will be to "IRC §"; references to the Internal Revenue Manual will be to "IRM"; and references to "the Commissioner" are to "the Commissioner of Taxation and Finance."

addition to tax) in installment payments if the commissioner determines that such agreement will facilitate collection of such liability.

Once established, an IPA remains in effect for the term of the agreement unless it is terminated or modified pursuant to Tax Law §3010(b). Under Tax Law §3010(b), an IPA may be terminated if (i) the taxpayer provided inaccurate or incomplete information⁵ or if collection of the liabilities included in the agreement is in jeopardy.⁶ In addition, the Commissioner may alter, modify or terminate the agreement if the taxpayer's financial condition has significantly changed after the agreement is in effect⁷ or if the taxpayer misses an installment payment, fails to pay timely any other tax liability, or does not provide financial updates as requested.⁸ The taxpayer must receive notice of the Commissioner's intention to modify or alter an IPA at least thirty days before such an action, with an explanation of the action to be taken, unless the Commissioner believes that collection of any the tax to which the IPA relates is in jeopardy.⁹ A taxpayer has the right to prepay the liabilities included in the agreement, in whole or in part, at any time.¹⁰

The DTF has not issued any regulations with respect to the IPA process. However, information on the process is available on the DTF's website and in a DTF publication issued in 2002.¹¹

B. Summary of Current Practice

The DTF offers taxpayers the opportunity to request an IPA if they are "financially unable" to pay their existing tax liabilities in one lump sum. Once an assessment of tax due has been issued, a taxpayer can request an IPA by either calling the DTF Collections Unit or using the DTF's *Online Services* website¹². A taxpayer does not have to wait for the initiation of collection action by the DTF in order to apply for an IPA.

Upon receipt of an IPA request, the DTF will evaluate the request and determine whether to grant an IPA or deny the request. The DTF may request that the taxpayer complete a Statement of

⁵ Tax Law §3010(b)(2)(A).

⁶ Tax Law §3010(b)(2)(B).

⁷ Tax Law §3010(b)(3).

⁸ Tax Law §3010(b)(4).

⁹ Tax Law §3010(b)(5).

¹⁰ Tax Law §3010(c).

¹¹ DTF Publication 125, The Collections Process (Oct. 2002); www.tax.ny.gov/pay/all/ipa.htm

¹² See www.tax.ny.gov/pay/all/ipa.htm

Financial Condition (Form DTF-5) as part of the IPA application process. On the Statement, the taxpayer must include information about existing assets and liabilities, sources of income, and all bank accounts and other financial institutions with which the taxpayer does business. If the taxpayer is a business with a “trust fund” liability, such as sales tax or withholding tax, responsible officers of the business also may be required to complete a Form DTF-5 and provide their individual, personal financial information. In addition to Form DTF-5, the DTF may review three years of federal tax returns along with a year of bank statements to assess and verify the taxpayer’s financial resources. Depending on the information on the DTF-5 and the amount of the liability, the DTF might request more information, such as additional bank statements or other supporting documentation regarding the finances of the taxpayer or the responsible officer.

As part of the application process, taxpayers can request a specific monthly payment amount and/or time period in which to pay off the liability. The DTF does not publish information about the typical or maximum length of a payment plan¹³. As a general rule, the longer the pay-out time, the more rigorous the review of the IPA request. During the review process, the taxpayer may be asked to make monthly “good faith” payments to the DTF, often based on the amount the taxpayer has requested as a monthly payment amount for the IPA. The taxpayer routinely is also asked to make a down payment with the IPA of at least 20%. However, an IPA may still be possible, even if the taxpayer is unable to make a down payment.

In reviewing an IPA request, the DTF considers both the taxpayer’s current financial condition and the taxpayer’s prior compliance history.¹⁴ These factors, as well as the amount of the liability and the length of the IPA, also play a role in the DTF’s decision whether to docket a tax warrant, if one has not already been filed.¹⁵ Taxpayers can request that the DTF refrain from docketing a warrant during the period of the IPA, as long as the taxpayer remains compliant with the IPA; and the DTF will consider the request in light of all of the relevant factors.

¹³ Practitioners have stated that in their experience, the DTF typically will require full payment within three to five years.

¹⁴ DTF, *Request an Installment Payment Agreement*, www.tax.ny.gov/pay/all/ipa.htm.

¹⁵ For most tax types, the DTF has six years from the date of a final assessment to docket a warrant. Tax Law §§692(c), 1092(c), and 174-b(4). If it does not do so within the permitted six-year period, the liability is extinguished. Tax Law §174-b(4). The DTF’s collection abilities were recently broadened by the enactment of Tax Law §174-c, allowing the DTF to issue an income execution without a warrant being filed.

Once the DTF and the taxpayer agree on the terms, the taxpayer signs the IPA detailing the amount of the liability, the length of the payment plan, and the monthly payments. The taxpayer will often be asked to provide bank account information to permit automatic withdrawals of the monthly payment amount, although we understand that payments by mail may be permitted, for example, when the taxpayer does not have a bank account. Interest and penalties continue to accrue over the life of the payment plan.

Many taxpayers are not aware that the IPA requires that the taxpayer remain fully compliant with all New York State taxes. If a taxpayer submits a tax return without full payment or files a return late, the DTF will consider the taxpayer to have defaulted on the IPA and may seek to alter or cancel the terms of the IPA.

III. Recommendations

A. More transparency

We believe the most important improvement the DTF could make to the IPA process would be to provide more public information on the eligibility requirements and acceptable parameters for IPAs, and the standards of review. This information could be in the form of regulations, the website, DTF information publications or TSB-Ms. While some of the procedures for applying for an IPA are contained on the DTF's website or in the publication referred to above (see footnote 11), there is insufficient easily accessible information on who is or is not eligible, and the standards used by the DTF to review, accept or reject an IPA. The lack of information impedes the process, results in wasted time and effort by taxpayers, practitioners and the DTF representatives charged with processing IPA applications, and leads to disparate treatment of taxpayers across the State. These impediments may also discourage taxpayers from attempting the process, which requires the DTF to use its resources to actively search for and seize the taxpayer's assets and may result in reduced or delayed collections.

The DTF should publish more comprehensive guidelines for IPAs that give direction on fundamental aspects of the IPA process. In addition, the approval authority granted to various levels of DTF personnel should be published so that taxpayers, practitioners and

DTF representatives are aware of the availability of supervisors or others in the DTF who can consider a proposed IPA that is beyond a particular DTF's representative's authority to approve.

Establishing and publishing procedures and guidelines would simplify the IPA application and approval process for taxpayers and the DTF. This would result in swifter resolutions and be easier for taxpayers and tax practitioners to implement. With full disclosure of thresholds for liabilities to be included and the maximum allowable length of time, taxpayers and tax practitioners can determine whether the taxpayer might qualify.

B. Streamlined IPAs

Consistent with the approach adopted by the IRS with respect to federal taxes,¹⁶ (i) DTF should institute and publish procedures for streamlined IPAs for taxpayers whose liabilities are below a certain threshold and (ii) require limited or no financial information (and no managerial consent) for taxpayers eligible for streamlined IPAs.

C. Partial Payment IPAs

Consistent with the approach adopted by the IRS with respect to federal taxes,¹⁷ the DTF should permit IPAs in appropriate circumstances even if the terms of the IPA would not require the taxpayer to pay the entire amount due within the statute of limitations for collection. The DTF would be able to terminate an IPA (and require further payments) if the financial position of the taxpayer improved.

D. Online Applications

The DTF website should permit partially completed online applications for IPAs to be saved, as it is nearly impossible to finish an IPA in one session.

E. Notice to Power of Attorney

Tax practitioners with a current Power of Attorney should be provided with (i) written notification, by mail or email, of the final, approved terms of the IPA,⁷ (together with

¹⁶ See generally www.irs.gov and IRM 5.14, Installment Agreements.

¹⁷ See IRM 5.14.2.1, Partial Payment Installment Agreements.

the date of the first payment-and (ii) any notice by the DTF that it is altering or modifying the IPA.

F. Currently Not Collectible

The DTF should establish guidelines and procedures to allow a long-term hold on collection for taxpayers who currently are unable to pay any of their liabilities.¹⁸ Taxpayers nevertheless should be regularly notified that the balances continue to be outstanding with interest and penalties accruing.

IV. Discussion

A. More Transparency

Other than the statutory authority to establish an IPA, there are no regulations or published guidelines regarding IPAs such as general thresholds for the length of an acceptable IPA, and any minimum or other restrictions on payment amounts. As a result, taxpayers may suggest IPA terms that are likely to be denied or not pursue an IPA because there is a belief that, for example, an IPA longer than five years is not possible. If guidelines are made publicly available, taxpayers, tax practitioners and DTF representatives will be able to begin the IPA process with potentially acceptable and achievable terms.

There is no formal mechanism to appeal the denial of a requested IPA.¹⁹ It is not generally known, including by some DTF representatives who primarily handle the IPA applications, that higher level DTF representatives are able to approve longer or more complicated IPAs. DTF representatives may give the impression that the requested IPA is impermissible, when in fact it is simply beyond the limits of their authority to approve. This issue could be addressed significantly by publicizing the thresholds for which a DTF employee is authorized to approve an IPA and the circumstances in which a taxpayer can seek approval at a higher level in the DTF.

¹⁸ The IRS has a procedure in place for granting an indefinite hold subject to periodic review. See IRM 5.16.1 and discussion below. While not directly an IPA issue, this topic is closely intertwined with the process because this issue may arise in the course of determining if an IPA is appropriate.

¹⁹ By comparison, the Internal Revenue Service does allow for the appeal of a denial of a request for an Installment Agreement in certain circumstances. See IRM 5.14.9.8 (08-05-2010), Collection Appeals Program.

After a tax liability becomes final (i.e. the taxpayer is no longer able to appeal the assessment) and when certain notice periods have passed (see Report #1288 for a detailed discussion of the notice process), the DTF is entitled to file a warrant against the taxpayer.²⁰ A warrant is a public record.²¹ A warrant allows for collection actions to be taken by the DTF for twenty years, and generally has a detrimental effect on a taxpayer's credit rating. Warrants may affect an individual taxpayer's ability to obtain employment and a business taxpayer's competitiveness in bidding for jobs.²² Many tax assessments are, however, fully paid without the filing of a warrant.²³

In many instances, warrants will be filed against a taxpayer even though the taxpayer has entered into an IPA. There may be circumstances in which the DTF will postpone filing of the warrant, for example, if the taxpayer enters into a shorter IPA, or makes a down payment that brings the liability under the threshold for filing a warrant. However, taxpayers and tax practitioners are not informed of these options, nor are the threshold amounts publicly available.

There may be other factors that the DTF uses in denying a particular IPA relating to the taxpayer or the circumstances of the taxpayer's liability. If such factors exist, the DTF should, to the extent possible, make such factors public so that taxpayers, tax practitioners and the DTF do not waste time on applications that the DTF will never, or is unlikely to, approve. Clarity of the standards for setting up an IPA will benefit all parties as taxpayers

²⁰ While not directly an IPA issue, we suggest that the DTF publish threshold amounts for when a warrant will be filed.

²¹ A warrant is treated as a money judgment governed by C.P.L.R. §211(b), which states that "[a] money judgment is [conclusively] presumed to be paid and satisfied after the expiration of twenty years from the time when the party recovering it was first entitled to enforce it."

²² Even after the DTF has requested that a warrant be vacated or marked as satisfied, it may be months before the public records are fully updated. Although not directly the subject of this report, we believe the DTF also should be more transparent with respect to policies related to vacating warrants. The DTF website refers only to warrants that have been "satisfied" and makes no mention of "vacating" warrants. We ask that the DTF publish any rules or procedures that may exist to have a warrant vacated instead of issuing and filing a certificate of satisfaction. We believe that if there is an opportunity for a taxpayer to have a warrant "vacated," publishing what is necessary to do so may very well provide incentives to an otherwise unsuspecting taxpayer.

²³ We are very pleased that the DTF recognized this when it recently supported the enactment of Tax Law § 174-c. Tax Law § 174-c provides that if certain conditions are met by a taxpayer, a warrant need not be filed in connection with income executions. We believe that Tax Law § 174-c will go a long way in helping the DTF receive full payment of many assessments without the filing of a warrant.

and tax practitioners will be better able to address the DTF's concerns, leading to quicker and easier resolutions of the outstanding liabilities.

Among other things, we recommend that guidance address (i) the circumstances in which it is appropriate to put collection action on hold; (ii) the maximum length of an IPA (iii) the minimum threshold payment for an IPA and (iv) the availability of balloon and variable payments for IPAs.

B. Streamlined IPAs

In order to make a determination as to whether an IPA is acceptable, the DTF generally requires extensive written information, usually a completed Form DTF-5 and supporting documentation. Providing extensive written financial information extends the IPA application process, and results in added burdens to taxpayers and the DTF. The DTF permits IPAs without requiring extensive financial information in certain instances, depending on the amount of the liability and the length of the IPA. The availability of this type of IPA and the permitted thresholds are not publicized. This discourages applications and may result in reduced collections.

Streamlined Installment Agreement at the Federal Level.

In this regard, it is instructive to look at the procedures and policies of the Internal Revenue Service in its treatment of Installment Agreements. The Internal Revenue Service offers several types of Installment Agreements (IAs). For these options, guidance is available on the IRS website, through the Internal Revenue Manual, and through various bulletins and memoranda.²⁴

In general, to make a determination regarding an Installment Agreement, the IRS requires detailed written financial information with back-up documentation, regarding the taxpayer's income, expenses and assets.²⁵ The IRS provides an alternative, simpler process

²⁴ See generally www.irs.gov and IRM 5.14, Installment Agreements.

²⁵ See IRM 5.15.1, Financial Analysis Handbook. After a thorough evaluation and discussions with the taxpayer or his representative, based on the financial information submitted and the taxpayer's prior history, the IRS may enter into an agreement for monthly payments. On occasion, the Installment Agreement may provide for the monthly payments to increase over time, or for the taxpayer to make an additional lump sum payment as funds become available. See IRM 5.14.1.4.3, Increases, Decreases, Varied Payment Amounts; Completing and Processing Installment Agreements.

for qualified taxpayers with limited liabilities who can pay within a certain period of time. The requirements are straightforward and easily available to view online.²⁶

An IRS Streamlined IA is available for individual taxpayers who owe up to \$50,000 in assessed tax, interest and penalties. The procedures are slightly different for taxpayers who owe \$25,000 and under, compared to those who owe \$25,001 through \$50,000. A Streamlined IA allows a taxpayer to pay in monthly installments over six years. Managerial approval is not required, and generally no lien will be filed while the Streamlined IA is in place.²⁷

For qualified taxpayers who owe \$25,000 and under, the IRS Streamlined IA generally can be set up by telephone or online, with no financial documentation submitted. For taxpayers who owe \$25,001 through \$50,000, limited written financial information may be required. The taxpayer chooses how much he would like to pay, providing that the assessed liabilities will be paid in full within six years. If the statute of limitations on collection is shorter than six years, then the taxpayer must pay within the statutory time. For liabilities from \$25,001 through \$50,000, monthly payments must be by direct debit.²⁸

The IRS has a policy of granting Streamlined IAs if the above criteria are met, even if the taxpayer has the ability to pay the liabilities in full with a lump sum payment or in less than six years.

For in-business taxpayers that owe \$25,000 or less of trust fund liabilities, the IRS generally will agree to a Streamlined IA if payment is made in full within two years. Payments must be by direct debit.²⁹

Streamlined NYS IPAs.

A Streamlined IPA process would be a cost and time savings to taxpayers and the DTF. In addition, the DTF might receive funds earlier in the collection process, as taxpayers make down payments in order to reduce their liabilities to reach the threshold for a Streamlined IPA.

²⁶ IRM 5.14.5.2, Streamlined Installment Agreements; see also <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Fresh-Start-Installment-Agreements>, updated 5/9/2013

²⁷ Id.

²⁸ Id.

²⁹ IRM 5.14.5.4, In-Business Trust Fund Express Installment Agreements.

We recognize that, unlike the IRS's broad ability to file liens, the DTF has more restrictions on its collection activities.³⁰ However, we suggest that Streamlined IPAs be entered into without warrants where appropriate to encourage taxpayers' participation in the IPA process.

C. Partial Payment IPAs

Not all taxpayers have the financial ability to pay their outstanding liabilities in full, over time, with interest and penalties continuing to accrue. Nevertheless, these taxpayers may want to enter into an agreement to make monthly payments even though it is unlikely that the liability will be paid in full. Unlike the IRS, it is unclear whether DTF offers the option of entering into an IPA that partially pays the liabilities before the statute of limitations on collections expires.³¹

The IRS offers a Partial Payment Installment Agreement (PPIA) for eligible taxpayers who are able to make payments towards their outstanding liabilities but are unable to pay in full over the length of the collection statute.³² The IRS evaluates the taxpayer's financial situation to make sure that the monthly amount is appropriate, and that available assets are paid to the IRS. As long as the PPIA is in effect, as with other Installment Agreements, the IRS generally does not pursue collection action against the taxpayer.³³ Liabilities not paid by the expiration of the statute of limitations on collection are no longer subject to collection.

While the law does not specifically provide for a PPIA, we suggest that the Department consider whether the Commissioner's authority to enter into an IPA so that the "taxpayer is allowed to satisfy liability" for payment of tax, interest and penalties, includes the ability to "deem" the liability to be satisfied when the statute of limitations on collection

³⁰ For example, warrants with respect to the collection of income tax liabilities must be filed within six years from assessment. Tax Law §692(c).

³¹ See IRM 5.14.2.1, Partial Payment Installment Agreements.

³² IRM 5.14.2.1, Partial Payment Installment Agreements. If the taxpayers qualify for an Offer in Compromise, this is usually a better resolution. Not all taxpayers who qualify for an Offer in Compromise are able or willing to take advantage of the OIC program; for example, an acceptable Offer amount may include equity in a house which is only available to the taxpayers if the house is sold.

³³ See IRC §§ 6331 and 6159.

has expired.³⁴ As a result, the DTF could enter into an IPA with monthly payments that will not fully pay the liabilities prior to the expiration of the statute of limitations on collection.

A PPIA program may be advantageous to the DTF as an alternative to issuing an income execution³⁵ because the taxpayer may be able to afford a greater amount than the maximum of an income execution (ten percent of gross income). Alternatively, in certain circumstances, a partial payment IPA may be more equitable for the taxpayer, as ten percent may be more than the taxpayer can afford. Moreover, a partial payment IPA may be appropriate for taxpayers who are not eligible for an income execution, but may nevertheless be able to make monthly payments.

D. Online applications

Online applications for an IPA cannot be prepared and saved for later forwarding to the DTF. This is a significant inconvenience for practitioners who, for example, are interrupted or find that they are missing necessary information. It would save time and effort for taxpayers and practitioners if they are able to set up an application file that can be saved and revised multiple times until the application is completed, rather than having to re-enter all of the information each time.

E. Notice to Power of Attorney

IPA paperwork is sent to the taxpayer from a central location and is not available to the DTF representative setting up the IPA. The practitioner is not sent a copy of the IPA even if a Power of Attorney is on file. This makes it difficult for the practitioner to be certain that the taxpayer received the IPA and that the terms of the IPA are in accordance with those negotiated with the DTF representative. We suggest that the Power of Attorney be provided with a copy of the final, approved terms of the IPA. Especially with the institution of EZ-Rep forms for tax practitioners, email notification should be relatively inexpensive to implement.

³⁴ Compare the satisfaction of a warrant, treated as a money judgment for purposes of C.P.L.R. §211(b), which states that “[a] money judgment is [conclusively] presumed to be paid and satisfied after the expiration of twenty years from the time when the party recovering it was first entitled to enforce it.”

³⁵ The 2013-2014 NYS Executive Budget added Tax Law § 174-c, which allows the DTF to issue an income execution without first issuing a warrant.

Similarly, although the law requires notice to the taxpayer at least thirty days prior to the termination of or changes to an existing IPA, at present, copies of these notices are not routinely sent to the tax practitioner with a Power of Attorney.³⁶ Taxpayers may not recognize the importance of these notices, or may not understand the possible ways to reinstate or modify an IPA. It is not uncommon for taxpayers to claim that they did not receive such a notice, or that they did not understand the meaning of the notice. If the tax practitioner were notified of the proposed termination, he or she would then be able to take steps as needed or feasible to work with the taxpayer and the DTF to avoid termination, to the benefit of all parties.

F. Currently Not Collectible

Practitioners are aware informally that the DTF will put a hold on collection activities where the taxpayers are in extremely difficult circumstances such as unemployment, illness, family issues, decreased salary, or other catastrophic events such as fire or flood. At present, although the DTF will refrain from collection action against taxpayers such as these who need a temporary or indefinite hold on collection, there is no formal procedure for applying for such relief. DTF representatives generally do not discuss these holds on collection or confirm that such a hold is possible or indeed in place for a specific taxpayer. Instead, taxpayers are informed that collection action could recommence at any time. It would be better for all parties if procedures and guidelines were established and implemented to allow a taxpayer to request to be placed in “currently not collectible” (CNC) status.

Procedures for CNC should include regular statements sent to the taxpayer advising of their outstanding balances due, including accrued interest and penalties. Taxpayers often are unaware that they continue to owe money to the State, when they have not received any notices for some years, and there has been no collection action. If taxpayers are aware of the growing liabilities, they may choose to take steps to address the balance as they become able to do so. This would lead to greater revenue to the DTF on old liabilities.³⁷

³⁶ Tax Law Section 3010(b)(5).

³⁷ See letter dated May 17, 2013, from Legal Aid Society to Patricia Coneys, Director, Collection and Civil Enforcement Division, NYS Department of Taxation and Finance.

By comparison, the IRS has established a Currently Not Collectible designation for liabilities.³⁸ When appropriate, an indefinite hold is placed on collection, with procedures allowing the hold to be reviewed periodically and removed when appropriate. The taxpayer may request that liabilities be placed into the Currently Not Collectible (CNC) category, and upon inquiry, the taxpayer will be informed of this status. The IRS will also send an annual statement to the taxpayer reminding him or her of the liabilities, and interest and penalties accruing.

V. Conclusion

We commend the NYS Department of Taxation and Finance for recognizing that there are limitations in its Installment Payment Agreement program and reaching out to practitioners for comments. It is our hope that the foregoing suggestions are helpful, and will result in a more efficient and more equitable system for taxpayers and the DTF. As we have done on other topics, we are available and willing to assist the DTF by commenting prior to publication on drafts by the DTF of specific guidelines or rules of practice for IPAs.

³⁸ IRM 5.16.1