

***TTB Online CPE* — Guide to IRS Collections**

Learning Objectives/Table of Contents

Chapter

A Learning Objective A

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

B Learning Objective B

Recognize when a taxpayer's property is subject to an IRS levy.

C Learning Objective C

Apply the factors used to establish a taxpayer's minimum allowable living expenses.

D Learning Objective D

Identify the factors used to determine the wages exempt from an IRS levy.

E Learning Objective E

Recognize individuals who may be subject to the trust fund recovery penalty for unpaid employment taxes.