

Sarah Beauchemin

From: nmtaxtalk@googlegroups.com on behalf of Larry Hess <lhesscpa@gmail.com>
Sent: Wednesday, April 01, 2020 9:55 AM
To: NMTaxTalk@googlegroups.com
Subject: [NMTaxTalk] IRS: Canceling or Rescheduling a Prescheduled Payment

I then I sent the following email to Lisa Novack regarding direct debit installment agreements.

When you elevate this, please relate this example of a client who has a direct debit IA and has asked me to know how to suspend payments. The problem with them being proactive is that there is no way to contact the IRS to request this.

They have looked at the Online Payment Agreement and see that the tool offers to revise a payment. There is no apparent way to suspend. The only action I can think of that might help my client is to try to lower the current payment. But the tool is automated and may not accept a small payment. When I've used the OPA I offer a payment which I am pretty sure will be rejected; but, my experience has been that the system will specify a minimum acceptable amount. And even if the process gets that far, the minimum payment may not be any more affordable during the coronavirus crisis than the original payment. Finally, if a revised payment goes through successfully, the effect on the status of the direct debit IA is unknown.

I have a number of clients with DDIA's. The matter will become more urgent as their payment dates get closer.

Of course, the approach I have described is only hypothetical knowing that there limitations on the IAs the OPA will create.

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