

Dispositions - Collection (Payment Due Government)

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| 163A | Bankruptcy Judgment/Order - Government Claim Allowed (Win)(IRS to Collect) ¹ |
| 163B | Bankruptcy Judgment/Order - Government Claim Allowed (Win)(Tax Div. to Collect) ² |
| 163C | Bankruptcy Judgment/Order - Government Claim Allowed (Partial Win)(IRS to Collect) ³ |
| 163D | Bankruptcy Judgment/Order - Government Claim Allowed (Partial Win)(Tax Div. to Collect) ⁴ |
| 1641 | Judgment/order - payment to Government required (Partial Win) |
| 1644 | Judgment/order - payment to Government required (Partial Win) |
| 1678 | Judgment/Order Entered Requiring Payment of Settlement Amount |
| 1684 | Judgment/order entered to secure amount due Government under a compromise |
| 1688 | Judgment/order - for attorney fees against opponent (Win) |
| 1693 | Judgment/Order - 10% Surcharge in favor of Government (Win) |
| 1695 | 28 USC 3204 installment payment order entered |
| 1699 | Stipulation for Dismissal Filed - Payment Due Government |
| 1850 | BAP/District Ct. Judgment/Order - Government Claim Allowed (Win)(IRS to Collect) ⁵ |
| 1851 | BAP/District Ct. Judgment/Order - Government Claim Allowed (Win)(Tax Div. to Collect) ⁶ |
| 1852 | BAP/District Ct. Judgment/Order - Government Claim Allowed (Partial Win)(IRS to Collect) ⁷ |
| 1853 | BAP/District Ct. Judgment/Order - Govt Claim Allowed (Partial Win)(Tax Div. to Collect) ⁸ |
| 3651 | Offer accepted - payment due Government |
| 3658 | Counteroffer accepted by opponent - payment due Government |

¹This code should be used when a claim is resolved for a monetary amount, but the claim will be paid to the IRS under a plan or other provision.

²This code should be used when a claim is resolved for a monetary amount, and any required payment will be made to the Tax Division. When this code is entered the case will appear on the Collection and Payment Monitor report until the payment is made.

³This code should be used when a claim is resolved for a monetary amount, but the claim will be paid to the IRS under a plan or other provision.

⁴This code should be used when a claim is resolved for a monetary amount, and any required payment will be made to the Tax Division. When this code is entered the case will appear on the Collection and Payment Monitor report until the payment is made.

⁵ This code should be used when the appeal resolves a claim for a monetary amount, but the claim will be paid to the IRS under a plan or other provision. Because there is an underlying event for the original judgment, A Maximum Amount Due to Government (7471) event should be entered with the total amount due the Government.

⁶ This code should be used when the appeal resolves a claim for a monetary amount, and any required payment will be made to the Tax Division. When this code is entered the case will appear on the Collection and Payment Monitor report. Because there is an underlying event for the original judgment, a Maximum Amount Due to Government (7471) event should be entered with the total amount due the Government.

⁷ This code should be used when the appeal resolves a claim for a monetary amount, but the claim will be paid to the IRS under a plan or other provision. because there is an underlying event for the original judgment, a Maximum Amount Due to Government (7471) event should be entered with the total amount due the Government.

⁸ This code should be used when the appeal resolves a claim for a monetary amount, and any required payment will be made to the Tax Division. when this code is entered the case will appear on the Collection and Payment Monitor. Because there is an underlying event for the original judgment, a Maximum Amount Due to Government (7471) event should be entered with the total amount due the Government.

Collection Events:

Collection Events

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| XI. | Collection and Payment Activities |
| 7400 | <i>Collection Comments</i> |
| 7470 | <i>Miscellaneous Payment Due Government</i> |
| 7471 | <i>Maximum Amount Due to Government⁹</i> |
| 7472 | <i>Check Returned - Insufficient Funds</i> |
| 7701 | Initial Demand Letter to Judgment Debtor/Counsel |
| 7702 | Second Demand Letter to Judgment Debtor/Counsel |
| 7704 | Telephone Request/Demand to Judgment Debtor/ Counsel |
| 7706 | <i>Demand Letter Not Appropriate</i> |
| 7715 | Post-Judgment Collection Interrogatories Served |
| 7717 | Answers to Post-Judgment Interrogatories Received |
| 7719 | Motion to Compel Post-Judgment Discovery |
| 7721 | <i>Order Granting Motion to Compel Post-Judgment Discovery</i> |
| 7725 | Post-Judgment Collection Deposition(s) |
| 7726 | Abstract of Judgment Filed |
| 7727 | Request to IRS to Verify Form 433/Conduct Financial Investigation |
| 7729 | IRS Verification of Form 433/Other Financial Information Received |
| 7743 | Request to IRS for Copies of Judgment Debtor's Tax Returns |
| 7745 | <i>Copies of Judgment Debtor's Tax Returns Received from IRS</i> |
| 7746 | Motion for 28 USC 3204 Installment-payment Order |
| 7748 | <i>IRS Request to Assess Costs/Fees Pursuant to IRC 6673(b)</i> |
| 7750 | <i>Per Section Chief/Assistant Chief - Collection Activity May be Terminated¹⁰</i> |
| 7788 | <i>Miscellaneous Payment Received from Opponent by Tax Division</i> |
| 7790 | <i>Payment Pursuant to Settlement Received by Tax Division</i> |
| 7791 | <i>Payment Pursuant to Settlement Received by USA</i> |
| 7792 | <i>Payment Pursuant to Settlement Received by IRS</i> |
| 7793 | <i>Payment Pursuant to Judgment Received by Tax Division</i> |
| 7794 | <i>Payment Pursuant to Judgment Received by USA</i> |
| 7795 | <i>Payment Pursuant to Judgment Received by IRS</i> |
| 7796 | <i>Payment Pursuant to Post-Judgment Settlement Received by Tax Division</i> |
| 7797 | <i>Payment Pursuant to Post-Judgment Settlement Received by USA</i> |

⁹The "Maximum Amount Due the Government" code is used when there is more than one disposition with an amount due the Government in a case. The 7471 code is used for cases that have multiple dispositions to prevent counting the same amount due more than once. It should be equal to or less than the sum of the amounts due on the claims disposition screen. Do not take into account amounts due the opponent(s) when calculating the "Maximum Amount Due the Government." There should be only one "Maximum Amount Due the Government" in a case; if necessary, change the "Maximum Amount Due the Government" that has already been entered, with the latest date as the "Activity Date." To enter this code, put the current overall balance due the Government of the multiple dispositions in the dollar amount box, and put the current date in the activity date box. If there is already a date in that box, update it with the current date so that it will be on or after the last disposition. In this manner other users will know the "Maximum Amount Due the Government" has been updated. If there are multiple dispositions with amounts due the opponent, see the 8601 code.

¹⁰This code should be entered when a supervisor has determined that further collection activity on a judgment debt would be futile. If there are more than one judgment debtors in the case, the event should be related to the specific debtors covered by the authorization.

7798 *Payment Pursuant to Post-Judgment Settlement Received by IRS*
7801 *Interest Applied - Definite Amount*
7802 *Interest Applied - Contingent Amount*
7811 *Settlement in Default - Litigation Resumed*
7812 *Settlement in Default - Judgment Operative*
7820 *Per Section Chief/Assistant Chief - Collection Activity Not Required at This Time*
8601 *Maximum Amount Due to Opponent¹¹*

XII. PLPU - Payments by Government¹²

8701 *Judgment Sent to IRS*
8703 *Bill of Costs Sent to Judgment Fund Group, Dept of Treasury*
8704 *Judgment Sent to Judgment Fund Group, Dept of Treasury*
8706 *Stipulation for Entry of Judgment Sent to Court*
8708 *Stipulation for Entry of Judgment Filed - Concession*
8710 *Date of Authorization*
8720 *Date of Notice of Adjustment*
8725 *Notice of Adjustment Received*
8730 *Notice of Adjustment to Opponent/Counsel*
8735 *Explanation of Interest Received*
8740 *Check Received - PLPU¹³*
8741 *Check Received and Deposited¹⁴*

¹¹The "Maximum Amount Due to Opponent(s)" code is used when there is more than one disposition with an amount due the opponents in a case. The 8601 event is used for cases that have multiple dispositions to prevent counting the same amount due more than once. It should be equal to or less than the sum of the amounts due to opponents on the claims disposition screen. Do not take into account amounts due the Government when calculating the "Maximum Amount Due to Opponent(s)." There should be only one "Maximum Amount Due to Opponents" in a case; if necessary, change the "Maximum Amount Due to Opponents" that has already been entered. To enter this code, put the overall balance of the multiple dispositions in the dollar amount box, and put the current date in the activity date box. If there is already a date in that box, update it with the current date so that it will be on or after the last disposition. In this manner other users will know the "Maximum Amount Due to Opponents" has been updated.

¹²These codes are entered by the Post Litigation Procedures Unit.

¹³Entered when a payment is recorded by the PLPU and the payment is due opposing party.

¹⁴Entered when a payment is recorded by the PLPU and payment is due the Government.