

within the plain intent of the statutes or regulations.

(b) *Routine requests for information.* Routine requests for information should be addressed to the appropriate ATF officer.

[T.D. ATF-450, 66 FR 29029, May 29, 2001]

ADMINISTRATIVE REMEDIES

§ 70.481 Agreements for payment of liability in installments.

(a) *Authorization of agreements.* The appropriate ATF officer, is authorized to enter into written agreements with any taxpayer under which such taxpayer is allowed to satisfy liability for payment of any tax in installment payments if the appropriate ATF officer determines that such agreement will facilitate collection of such liability.

(b) *Extent to which agreements remain in effect*—(1) *In general.* Except as otherwise provided in this paragraph (b), any agreement under paragraph (a) of this section shall remain in effect for the term of the agreement.

(2) *Inadequate information or jeopardy.* The officer who entered into an installment agreement under paragraph (a) of this section may terminate such agreement if:

(i) Information which the taxpayer provided prior to the date such agreement was entered into was inaccurate or incomplete, or

(ii) The appropriate ATF officer believes that collection of any tax to which an agreement under this section relates is in jeopardy.

(3) *Subsequent change in financial conditions*—(i) *In general.* If the officer who entered into an installment agreement under paragraph (a) of this section makes a determination that the financial condition of the taxpayer has significantly changed, the officer may alter, modify, or terminate such agreement.

(ii) *Notice.* Action may be taken by the appropriate ATF officer under paragraph (b)(3)(i) of this section only if:

(A) Notice of such determination is provided to the taxpayer no later than 30 days prior to the date of such action, and

(B) Such notice includes the reasons why the officer believes a significant

change in the financial condition of the taxpayer has occurred.

(4) *Failure to pay an installment or any other tax liability when due or to provide requested financial information.* The officer who entered into an installment agreement under paragraph (a) of this section may alter, modify, or terminate such agreement in the case of the failure of the taxpayer:

(i) To pay an installment at the time such installment payment is due under such agreement,

(ii) To pay any other tax liability at the time such liability is due, or

(iii) To provide a financial condition update as requested by the appropriate ATF officer.

(26 U.S.C. 6159)

[T.D. ATF-301, 55 FR 47655, Nov. 14, 1990, as amended by T.D. ATF-450, 66 FR 29029, May 29, 2001]

§ 70.482 Offers in compromise of liabilities (other than forfeiture) under 26 U.S.C.

(a) *In general.* The appropriate ATF officer may compromise any civil or criminal liability arising under the provisions of 26 U.S.C. enforced and administered by ATF prior to reference of a case involving such liability to the Department of Justice for prosecution or defense. (For compromise of forfeiture liability, see § 70.484 of this part.) Any such liability may be compromised only upon one or both of the following two grounds:

(1) Doubt as to liability; or

(2) Doubt as to collectibility.

No such liability will be compromised if the liability has been established by a valid judgment or is certain, and there is no doubt as to the ability of the Government to collect the amounts owing with respect to such liability.

(b) *Scope of compromise agreement.* A compromise agreement may relate to civil or criminal liability for taxes, interest, ad valorem penalties, or specific penalties. However, a criminal liability may be compromised only if it involves a violation of a regulatory provision of 26 U.S.C., or a related statute, and then only if such violation was not deliberately committed with an intent to defraud.

(c) *Effect of compromise agreement.* A compromise agreement relates to the