

MA OIC Legislation – S1859 & H2760

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Current Practice

- No offer considered < \$5,000
- Offer must be 50% of the balance
- Personal Finance Audit
- No explanation for rejection
- No rights to appeal

New Law

- No minimum offer
- DOR must accept US Treasury Collection Financial Standards or publish its own schedule
- Must provide a counteroffer or written rejection which can be appealed

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Current Practice

New Law

- Three years of future compliance
- Lump sum offer in 5 or fewer payments or a 36 month installment

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