



## Department of Taxation and Finance

Technical Memorandum  
TSB-M-18(X)C, (X)I, (X)M, (X)S  
Corporation Tax  
Income Tax  
Miscellaneous Tax  
Sales Tax  
April 30, 2018 draft

### Working with the Tax Department during the Collection Process

If you choose to have someone represent you in the collection process, the department will make every effort to work with that individual.

#### Working with an appointed representative

When the department is in the process of trying to collect money that is owed, we will first check if you sent a valid power of attorney (POA) appointing someone to represent you. We cannot discuss the details of your bill with anyone else unless we have received and processed a POA or other authorization. For information on how to appoint an individual to work with us, see Power of attorney and other authorizations.

Next, we will check if the representative has been active in the collection process. A representative is considered active in the collection process if they have:

- set up an installment payment plan (IPA) for you, or
- contacted or worked with someone in the department to resolve or settle the bill.

#### Representative is active in the collection process

First, we will try to contact the representative that is active in the collection process by telephone, leaving a message if necessary. If the representative does not respond to the department within two business days, we may contact you directly.

If, at any time, we are unable to reach the representative, or the representative is not responding or actively working to resolve the collection matter, we may contact you directly.

#### Representative is not active in the collection process

If there is no record of anyone representing you, or if your representative has not been active in the collection process, we will contact you directly.

**Note:** A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.