



**Procuradoria-Geral
da Fazenda Nacional**

TRANSAÇÃO DA DÍVIDA ATIVA

MP nº 899/2019 – Contribuinte Legal
Portaria PGFN nº 11.956/2019

PROCURADORIA-GERAL DA FAZENDA NACIONAL

Brasília, novembro de 2019



Procuradoria-Geral
da Fazenda Nacional

EXPERIÊNCIA DOS PAÍSES MEMBROS DA OCDE

Collecting Taxes During an Economic Crisis: Challenges and Policy Options

John Brondolo

<https://www.imf.org/external/pubs/ft/spn/2009/spn0917.pdf>





EXPERIÊNCIA DOS PAÍSES MEMBROS DA OCDE

- a) concentração de esforços nas dívidas consideradas recuperáveis;
- b) criação de procedimentos adequados para remissão de débitos considerados irrecuperáveis;**
- c) criação de estruturas adequadas de organização e pessoal para a cobrança, incluindo foco organizacional maior para grandes dívidas fiscais;
- d) utilização de ferramentas analíticas para detecção de fraudes fiscais;
- e) Implementar arranjos que permitam fornecer condições para que empresas e indivíduos regularizem suas dívidas.**



Condições para regularização de dívidas

“The first element in a tax compliance strategy for an economic crisis is to expand assistance to taxpayers. Providing strong support to individuals and businesses is critical to containing noncompliance and keeping taxpayers in the system. (John Brondolo)

“O primeiro elemento de uma estratégia de conformidade fiscal para uma crise econômica é ampliar a assistência aos contribuintes. Fornecer um forte apoio aos indivíduos e às empresas é fundamental para conter a desconformidade e manter os contribuintes no sistema”.



Condições para regularização de dívidas

“Tax arrears tend to rise sharply during an economic downturn. Tax agencies should consider liberalizing the use of payment arrangements to assist distressed taxpayers, but firm enforcement action should be taken against businesses that have the capacity to pay their taxes but refuse to do so.” (John Brondolo)

“Os atrasos nos impostos tendem a aumentar acentuadamente durante uma recessão econômica. As agências fiscais devem considerar a liberalização do uso de acordos de pagamento para ajudar os contribuintes em dificuldades, mas devem ser tomadas medidas de execução firmes contra empresas que tenham a capacidade de pagar seus impostos mas se recusam a fazê-lo”.



Condições para regularização de dívidas



TADAT - Tax Administration Diagnostic Assessment Tool.



EUROPEAN UNION

The European Union



Federal Ministry for Economic Cooperation and Development

Germany



International Monetary Fund



Japan



Ministry of Foreign Affairs of the Netherlands

The Netherlands



Norwegian Ministry of Foreign Affairs

Norway



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Switzerland



UKaid
from the British people

United Kingdom



THE WORLD BANK

World Bank



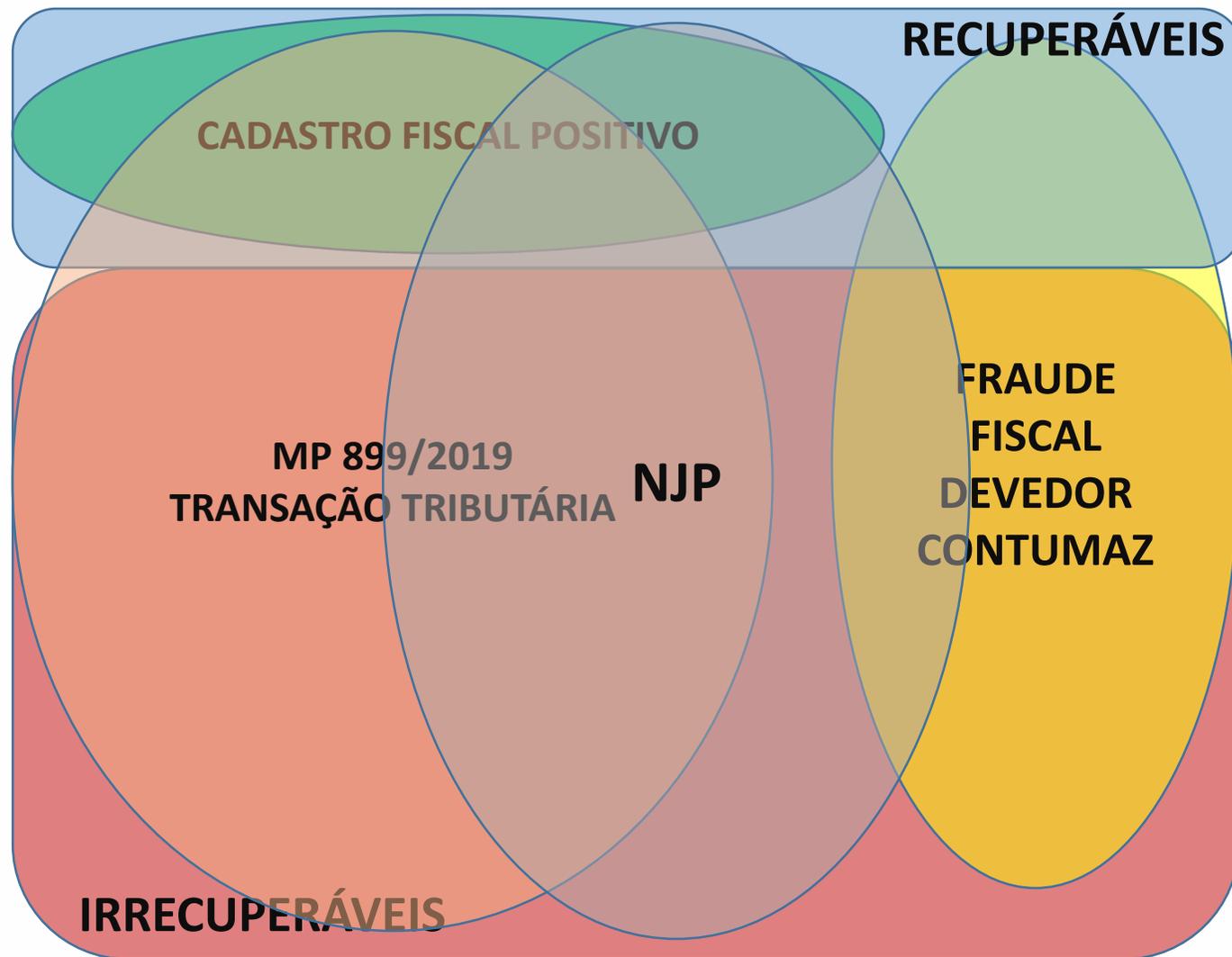
Performance Outcome Areas



Procuradoria-Geral
da Fazenda Nacional



*Adequação dos mecanismos
de cobrança aos modelos
adotados pelo países membros
da OCDE*





MP nº 899/2019 – Contribuinte legal



Help | News | Language ▾

Charities & Nonprofits

Tax Pros

File

Pay

Refunds

Credits & Deductions

Forms & Instructions

[Home](#) > [IRM](#) > [Part5](#) > [5.8.1 Overview](#)

English

- [5.8.1 Overview](#)
 - [5.8.1.1 Program Scope and Objectives](#)
 - [5.8.1.1.1 Background](#)
 - [5.8.1.1.2 Authority](#)
 - [5.8.1.1.3 Responsibilities](#)
 - [5.8.1.1.4 Program Management Review](#)
 - [5.8.1.1.5 Program Controls](#)
 - [5.8.1.1.6 Terms/Definitions/Acronyms](#)
 - [5.8.1.1.7 Related Resources](#)
 - [5.8.1.2 Introduction](#)
 - [5.8.1.2.1 Definition](#)
 - [5.8.1.2.2 Authority](#)
 - [5.8.1.2.3 Policy](#)
 - [5.8.1.2.4 Objectives](#)
 - [5.8.1.2.5 Process](#)
 - [5.8.1.3 Timeliness of Offer Investigations](#)
 - [5.8.1.4 Fairness and Integrity in Enforcement Selection \(Policy Statement 1-236\)](#)
 - [5.8.1.5 Protecting Taxpayer Rights](#)
 - [5.8.1.6 Functional Responsibilities](#)

Part 5. Collecting Process

Chapter 8. Offer in Compromise

Section 1. Overview

5.8.1 Overview

Manual Transmittal

November 08, 2018

Purpose

(1) This transmits revised IRM 5.8.1, Offer in Compromise, Overview.

Material Changes

(1) Updated this IRM to reflect various changes:

Objetivos

- viabilizar a superação da situação transitória de crise econômico-financeira do sujeito passivo, a fim de permitir a manutenção da fonte produtora e do emprego dos trabalhadores, promovendo, assim, a preservação da empresa, sua função social e o estímulo à atividade econômica;
- assegurar fonte sustentável de recursos para execução de políticas públicas;
- assegurar que a cobrança dos créditos inscritos em dívida ativa seja realizada de forma a equilibrar os interesses da União e dos contribuintes;
- assegurar que a cobrança de créditos inscritos em dívida ativa seja realizada de forma menos gravosa para União e para os contribuintes;
- assegurar aos contribuintes em dificuldades financeiras nova chance para retomada do cumprimento voluntário das obrigações tributárias correntes.



Performance Outcome Areas





Doubt as to Collectibility (DATC)

Doubt as to Liability (DATL)

Effective Tax Administration (ETA)



Transação na cobrança da dívida ativa da União

Transação no contencioso



Performance Outcome Areas



A IRS rejeita a transação (e retém com os pagamentos parciais exigidos durante a submissão da proposta) caso a análise do Formulário 433-A (declaração de patrimônio e renda) revele que o contribuinte tinha condições de pagar toda a dívida em um parcelamento de até 24 meses.

O potencial de pagamento de um devedor (**RCP - Reasonable Collection Potential**)

A IRS não aceita proposta de transação inferior ao RCP do devedor. O RCP é calculado a partir de uma avaliação casuística da capacidade de pagamento.

RCP = Available Individual Equity in Assets + Remaining Monthly Income



Performance Outcome Areas



Performance Outcome Areas

Form **433-A (OIC)** (March 2019) Department of the Treasury — Internal Revenue Service
Collection Information Statement for Wage Earners and Self-Employed Individuals

- Use this form if you are**
- ▶ An individual who owes income tax on a Form 1040, U.S. Individual Income Tax Return
 - ▶ An individual with a personal liability for Excise Tax
 - ▶ An individual responsible for a Trust Fund Recovery Penalty
 - ▶ An individual who is self-employed or has self-employment income. You are considered to be self-employed if you are in business for yourself, or carry on a trade or business.
 - ▶ An individual who is personally responsible for a partnership liability (only if the partnership is submitting an offer)
 - ▶ An individual who operated as a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor prior to 2009
 - ▶ An individual who is submitting an offer on behalf of the estate of a deceased person

Note: Include attachments if additional space is needed to respond completely to any question. This form should only be used with the Form 656, Offer in Compromise.

Section 1 Personal and Household Information

Last name		First name		Date of birth (mm/dd/yyyy)		Social Security Number	
Marital status <input type="checkbox"/> Unmarried <input type="checkbox"/> Married If married, date of marriage (mm/dd/yyyy)		Home physical address (street, city, state, ZIP code)		Do you <input type="checkbox"/> Own your home <input type="checkbox"/> Rent <input type="checkbox"/> Other (specify e.g., share rent, live with relative, etc.)			
County of residence		Primary phone () -		Home mailing address (if different from above or post office box number)			
Secondary phone () -		FAX number () -					

Provide information about your spouse.

Spouse's last name		Spouse's first name		Date of birth (mm/dd/yyyy)		Social Security Number	
--------------------	--	---------------------	--	----------------------------	--	------------------------	--

Provide information for all other persons in the household or claimed as a dependent.

Name	Age	Relationship	Claimed as a dependent on your Form 1040		Contributes to household income	
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Section 2 Employment Information for Wage Earners



Yes No Yes No

Section 2 Employment Information for Wage Earners

Complete this section if you or your spouse are wage earners and receive a Form W-2. If you or your spouse have self-employment income (that is you file a Schedule C, E, F, etc.) instead of, or in addition to wage income, you must also complete Business Information in Sections 4, 5, and 6.

Your employer's name	Pay period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other	Employer's address (street, city, state, ZIP code)
Do you have an ownership interest in this business <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Sole proprietor	
Your occupation	How long with this employer (years) (months)	
Spouse's employer's name	Pay period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other	
Does your spouse have an ownership interest in this business <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, check the business interest that applies <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Sole proprietor	
Spouse's occupation	How long with this employer (years) (months)	



Performance Outcome Areas



Section 3 Personal Asset Information

Use the most current statement for each type of account, such as checking, savings, money market and online accounts, stored value cards (such as a payroll card from an employer), investment, retirement accounts (IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit) and virtual currency (such as Bitcoin, Ripple, Ethereum, etc.), life insurance policies that have a cash value, and safe deposit boxes. Asset value is subject to adjustment by IRS based on individual circumstances. Enter the total amount available for each of the following (if additional space is needed include attachments).

Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash and Investments (domestic and foreign)

Form with multiple sections for reporting cash and investment accounts, including checkboxes for account types, fields for bank names and account numbers, and calculations for market value and total investment accounts.



Performance Outcome Areas



Section 3 (Continued) Personal Asset Information	
Other valuable items (artwork, collections, jewelry, items of value in safe deposit boxes, interest in a company or business that is not publicly traded, etc.)	
Description of asset(s)	
Current market value \$ _____ X .8 = \$ _____ Minus loan balance - \$ _____ = (7a) \$ _____	
Value of remaining furniture and personal effects (not listed above)	
Description of asset	
Current market value \$ _____ X .8 = \$ _____ Minus loan balance - \$ _____ = (7b) \$ _____	
Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)] (7c) \$ _____	
Add lines (7a) through (7c) minus IRS deduction of \$9,540 = (7) \$ _____	
Do not include amount on the lines with a letter beside the number. Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.	
Add lines (1) through (7) and enter the amount in Box A = \$ _____	
Box A Available Individual Equity in Assets	

NOTE: If you or your spouse are self-employed, Sections 4, 5, and 6 must be completed before continuing with Sections 7 and 8.

Section 4 Self-Employed Information	
If you or your spouse are self-employed (e.g., files Schedule(s) C, E, F, etc.), complete this section.	
Is your business a sole proprietorship <input type="checkbox"/> Yes <input type="checkbox"/> No	Address of business (if other than personal residence)
Name of business	
Business telephone number () -	Employer Identification Number
Description of business	Business website address
Total number of employees	Average gross monthly payroll \$
Frequency of tax deposits	Trade name or DBA
Do you or your spouse have any other business interests? Include any interest in an LLC, LLP, corporation, partnership, etc.	
<input type="checkbox"/> Yes (percentage of ownership:) Title	Business address (street, city, state, ZIP code)
<input type="checkbox"/> No	
Business name	Business telephone number () -
	Employer Identification Number
Type of business (select one)	



Performance Outcome Areas



Section 5 (Continued)		Business Asset Information (for Self-Employed)	
Description of asset			
Current market value	Minus loan balance	Total value (if leased or used in the production of income, enter 0 as the total value)	= (9a) \$
\$ _____ X .8 = \$ _____	– \$ _____		
Description of asset:			
Current market value	Minus Loan Balance	Total value (if leased or used in the production of income, enter 0 as the total value)	= (9b) \$
\$ _____ X .8 = \$ _____	– \$ _____		
Total value of assets listed from attachment [current market value X .8 minus any loan balance(s)]			(9c) \$
Add lines (9a) through (9c) =			(9) \$
IRS allowed deduction for professional books and tools of trade –			(10) \$
Enter the value of line (9) minus line (10). If less than zero enter zero. =			(11) \$
Notes Receivable			
Do you have notes receivable <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, attach current listing that includes name(s) and amount of note(s) receivable			
Accounts Receivable			
Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, you may be asked to provide a list of your account(s) receivable			
Do not include amounts from the lines with a letter beside the number [for example: (9c)]. Round to the nearest whole dollar.			Box B
Do not enter a negative number. If any line item is a negative, enter "0" on that line.			Available Business Equity in Assets
Add lines (8) and (11) and enter the amount in Box B =			\$ _____



Performance Outcome Areas



Section 6 Business Income and Expense Information (for Self-Employed)

If you provide a current profit and loss (P&L) statement for the information below, enter the total gross monthly income on line 17 and your monthly expenses on line 29 below. Do not complete lines (12) - (16) and (18) - (28). You may use the amounts claimed for income and expenses on your most recent Schedule C; however, if the amount has changed significantly within the past year, a current P&L should be submitted to substantiate the claim.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Business income (you may average 6-12 months income/receipts to determine your gross monthly income/receipts)	
Gross receipts	(12) \$
Gross rental income	(13) \$
Interest income	(14) \$
Dividends	(15) \$
Other income	(16) \$
Add lines (12) through (16) =	(17) \$
Business expenses (you may average 6-12 months expenses to determine your average expenses)	
Materials purchased (e.g., items directly related to the production of a product or service)	(18) \$
Inventory purchased (e.g., goods bought for resale)	(19) \$
Gross wages and salaries	(20) \$
Rent	(21) \$
Supplies (items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)	(22) \$
Utilities/telephones	(23) \$
Vehicle costs (gas, oil, repairs, maintenance)	(24) \$
Business insurance	(25) \$
Current business taxes (e.g., real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)	(26) \$
Secured debts (not credit cards)	(27) \$
Other business expenses (include a list)	(28) \$
Add lines (18) through (28) =	(29) \$
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.	
Box C	Net Business Income
Subtract line (29) from line (17) and enter the amount in Box C =	\$



Performance Outcome Areas



Section 7 Monthly Household Income and Expense Information

Enter your household's gross monthly income. The information below is for yourself, your spouse, and anyone else who contributes to your household's income. The entire household includes spouse, non-liable spouse, significant other, children, and others who contribute to the household. This is necessary for the IRS to accurately evaluate your offer.

Monthly Household Income

Note: Entire household income should also include income that is considered not taxable and may not be included on your tax return.

Round to the nearest whole dollar.

Primary taxpayer					
Gross wages	Social Security	Pension(s)	Other income (e.g. unemployment)	Total primary taxpayer income =	(30) \$
\$ _____	+ \$ _____	+ \$ _____	+ \$ _____		
Spouse					
Gross wages	Social Security	Pension(s)	Other Income (e.g. unemployment)	Total spouse income =	(31) \$
\$ _____	+ \$ _____	+ \$ _____	+ \$ _____		
Additional sources of income used to support the household, e.g., non-liable spouse, or anyone else who may contribute to the household income, etc. List source(s) _____					(32) \$
Interest and dividends					(33) \$
Distributions (e.g., income from partnerships, sub-S Corporations, etc.)					(34) \$
Net rental income					(35) \$
Net business income from Box C					(36) \$
Child support received					(37) \$
Alimony received					(38) \$
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line.					
Add lines (30) through (38) and enter the amount in Box D =					Box D Total Household Income \$ _____



Performance Outcome Areas



Add lines (39) through (51) and enter the amount in Box E =

Monthly Household Expenses

Enter your average monthly expenses.

Note: For expenses claimed in boxes (39) and (45) only, you should list the full amount of the allowable standard even if the actual amount you pay is less. For the other boxes input your actual expenses. You may find the allowable standards at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Financial-Standards>.

Round to the nearest whole dollar.

Food, clothing, and miscellaneous (e.g., housekeeping supplies, personal care products, minimum payment on credit card). A reasonable estimate of these expenses may be used	(39) \$
Housing and utilities (e.g., rent or mortgage payment and average monthly cost of property taxes, home insurance, maintenance, dues, fees and utilities including electricity, gas, other fuels, trash collection, water, cable television and internet, telephone, and cell phone)	(40) \$
Vehicle loan and/or lease payment(s)	(41) \$
Vehicle operating costs (e.g., average monthly cost of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, tolls, etc.). A reasonable estimate of these expenses may be used	(42) \$
Public transportation costs (e.g., average monthly cost of fares for mass transit such as bus, train, ferry, taxi, etc.). A reasonable estimate of these expenses may be used	(43) \$
Health insurance premiums	(44) \$
Out-of-pocket health care costs (e.g. average monthly cost of prescription drugs, medical services, and medical supplies like eyeglasses, hearing aids, etc.)	(45) \$
Court-ordered payments (e.g., monthly cost of any alimony, child support, etc.)	(46) \$
Child/dependent care payments (e.g., daycare, etc.)	(47) \$
Term life insurance premiums	(48) \$
Current monthly taxes (e.g., monthly cost of federal, state, and local tax, personal property tax, etc.)	(49) \$
Secured debts (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed student loan) List debt(s)	(50) \$
Enter the amount of your monthly delinquent state and/or local tax payment(s)	(51) \$
<p>Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. Add lines (39) through (51) and enter the amount in Box E =</p>	Box E Total Household Expenses \$
<p>Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. Subtract Box E from Box D and enter the amount in Box F =</p>	Box F Remaining Monthly Income \$



Performance Outcome Areas



Section 8 Calculate Your Minimum Offer Amount

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

Note: The multipliers below (12 and 24) and the calculated offer amount (which included the amount(s) allowed for vehicles and bank accounts) do not apply if the IRS determines you have the ability to pay your tax debt in full within the legal period to collect.

Round to the nearest whole dollar.

If you will pay your offer in 5 or fewer payments within 5 months or less, multiply "Remaining Monthly Income" (Box F) by 12 to get "Future Remaining Income" (Box G). Do not enter a number less than \$0.

Enter the total from Box F		Box G Future Remaining Income
\$ <input style="width: 150px;" type="text"/>	X 12 =	\$ <input style="width: 150px;" type="text"/>

If you will pay your offer in 6 to 24 months, multiply "Remaining Monthly Income" (Box F) by 24 to get "Future Remaining Income" (Box H). Do not enter a number less than \$0.

Enter the total from Box F		Box H Future Remaining Income
\$ <input style="width: 150px;" type="text"/>	X 24 =	\$ <input style="width: 150px;" type="text"/>

Determine your minimum offer amount by adding the total available assets from Box A and Box B (if applicable) to the amount in either Box G or Box H.

Enter the amount from Box A plus Box B (if applicable)	+	Enter the amount from either Box G or Box H	=	Offer Amount
\$ <input style="width: 150px;" type="text"/>		\$ <input style="width: 150px;" type="text"/>		Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only.
				\$ <input style="width: 150px;" type="text"/>

If you cannot pay the Offer Amount shown above due to special circumstances, explain on the Form 656, Offer in Compromise, Section 3, Reason for Offer, Explanation of Circumstances. You must offer an amount more than \$0.



Performance Outcome Areas



Section 9 Other Information

Additional information IRS needs to consider settlement of your tax debt. If you or your business are currently in a bankruptcy proceeding, you are not eligible to apply for an offer.

Are you a party to or involved in litigation (if yes, answer the following) Yes No

Table with 4 columns: Plaintiff/Defendant, Location of filing, Represented by, Docket/Case number

Table with 3 columns: Amount of dispute, Possible completion date, Subject of litigation

Have you filed bankruptcy in the past 7 years (if yes, answer the following) Yes No

Table with 5 columns: Date filed, Date dismissed, Date discharged, Petition no., Location filed

In the past 10 years, have you lived outside of the U.S. for 6 months or longer (if yes, answer the following) Yes No

Table with 2 columns: Dates lived abroad: From, To

Are you or have you ever been party to any litigation involving the IRS/United States (including any tax litigation) Yes No

Text field for litigation details: If yes and the litigation included tax debt, provide the types of tax and periods involved

Are you the beneficiary of a trust, estate, or life insurance policy (if yes, answer the following) Yes No

Table with 3 columns: Place where recorded, Name of the trust, estate, or policy, Anticipated amount to be received, EIN, When will the amount be received

Are you a trustee, fiduciary, or contributor of a trust Yes No

Table with 2 columns: Name of the trust, EIN

Do you have a safe deposit box (business or personal) (if yes, answer the following) Yes No

Table with 3 columns: Location, Contents, Value

In the past 10 years, have you transferred any assets, including real property, for less than their full value (if yes, answer the following) Yes No

Table with 4 columns: List asset(s), Value at time of transfer, Date transferred, To whom or where was it transferred



Performance Outcome Areas



Section 9 (Continued) Other Information

Do you have any assets or own any real property outside the U.S. Yes No

If yes, provide description, location, and value

Do you have any funds being held in trust by a third party Yes No

If yes, how much \$ _____ Where _____

Section 10 Signatures

Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.

Signature of Taxpayer	Date (mm/dd/yyyy)

Signature of Spouse	Date (mm/dd/yyyy)

Remember to include all applicable attachments listed below.



Performance Outcome Areas



Remember to include all applicable attachments listed below.

- Copies of the most recent pay stub, earnings statement, etc., from each employer.
- Copies of the most recent statement for each investment and retirement account.
- Copies of the most recent statement, etc., from all other sources of income such as pensions, Social Security, rental income, interest and dividends (including any received from a related partnership, corporation, LLC, LLP, etc.), court order for child support, alimony, and rent subsidies.
- Copies of individual bank statements for the three most recent months. If you operate a business, copies of the six most recent statements for each business bank account.
- Copies of the most recent statement from lender(s) on loans such as mortgages, second mortgages, vehicles, etc., showing monthly payments, loan payoffs, and balances.
- List of Notes Receivable, if applicable.
- Verification of delinquent State/Local Tax Liability showing total delinquent state/local taxes and amount of monthly payments, if applicable.
- Documentation to support any special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable.
- Attach a Form 2848, *Power of Attorney*, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS.
- Completed and signed current Form 656.



Performance Outcome Areas



Procuradoria-Geral
da Fazenda Nacional



Situação econômica: verificação das informações cadastrais, patrimoniais ou econômico-fiscais;

Capacidade de pagamento: decorre da situação econômica e será calculada de forma a estimar se o sujeito passivo possui condições de efetuar o pagamento integral dos débitos inscritos em dívida ativa da União, no prazo de 5 (cinco) anos, sem descontos.

Quando a capacidade de pagamento não for suficiente para adimplemento de todo o passivo fiscal elegível, os prazos e os descontos serão graduados de acordo com a possibilidade de adimplemento dos débitos inscritos



Performance Outcome Areas



Unidade

(Todos)

Tipo da Situação da Inscrição

(Todos) Em cobrança Benefício Fiscal Garantia Suspensão por decisão judicial Em negociação

Valor Total Consolidado

TODOS

146,05 41,8B

Rating do Principal do Devedor

(Todos) Devedor sem dívida ativa A B C D

Rating do Grupo do Devedor

(Todos) Devedor sem dívida ativa A B C D

Scores

Valor Consolidado

Deve... 5B 10B 15B 20B 25B 30B 35B 40B 45B

Texto do CPF/CNPJ do Devedor Agregado	Nome do Devedor Agregado	Rating do Principal do Devedor	Rating do Grupo do Devedor	Unidade	Tipo Devedor	Tipo da Situação da Inscrição	Todas Origens - Valor Consolidado da Inscrição por Devedor	Ger
		B	B	2ª REGIÃO	PRINCIPAL	Benefício Fiscal		7
		A	A	2ª REGIÃO	PRINCIPAL	Garantia		7
						Benefício Fiscal		7
		B	B	3ª REGIÃO	PRINCIPAL	Suspensão por decisão judicial		6
		A	A	OSASCO	PRINCIPAL	Garantia		8
		B	B	2ª REGIÃO	PRINCIPAL	Garantia		7
		B	B	3ª REGIÃO	PRINCIPAL	Garantia		4
		A	A	3ª REGIÃO	PRINCIPAL	Benefício Fiscal		7
		B	A	3ª REGIÃO	PRINCIPAL	Suspensão por decisão judicial		6
		A	A	3ª REGIÃO	PRINCIPAL	Garantia		6
		B	B	3ª REGIÃO	PRINCIPAL	Em cobrança		2
		A	A	3ª REGIÃO	PRINCIPAL	Garantia		7
		B	B	AMAZONAS	PRINCIPAL	Garantia		4

Devedores e scores

Texto do CPF/CNPJ do Devedor Agregado	Nome do Devedor Agregado	Rating do Principal do Devedor	Todas Origens - Valor Consolidado da Inscrição por Devedor	Operacional	Financeiro	Patrimonial	Ger
		A		15	39	30	8
		A		15	38	30	8
		A		15	36	30	8
		A		15	35	30	8
		A		15	35	30	8
		A		15	35	30	8
		A		15	35	29	7
		A		15	35	29	7
		A		15	35	28	7
		A		15	33	30	7
		B		15	32	30	7
		A		13	35	29	7
		A		15	36	25	7
		A		15	36	25	7
		A		10	36	30	7

TRANSAÇÃO DA DÍVIDA ATIVA

O que entra na transação

- **Com descontos:** débitos inscritos em dívida ativa da União considerados irrecuperáveis ou de difícil recuperação
- **Sem descontos:** demais débitos inscritos, desde que atendidas as condições previstas pela PGFN

O que não entra na transação

- Débitos de:
- FGTS
- Simples Nacional
- Multas Qualificadas
- Multas Criminais

TRANSAÇÃO DA DÍVIDA ATIVA

Quais benefícios podem ser obtidos?

- 1) Descontos de até 50% sobre o valor total da dívida**, que podem chegar a 70% em caso de pessoa física, empresário individual, microempresa ou empresa de pequeno porte em recuperação judicial;
- 2) Parcelamento do débito em até 84 meses**, que pode chegar a 100 meses na hipótese de pessoa física, empresário individual, microempresa ou empresa de pequeno porte em recuperação judicial;
- 3) Carência de até 180 dias** para início do pagamento, no caso de empresas em processo de recuperação judicial;
- 4) Flexibilização das regras envolvendo prestação de garantias**, penhora e alienação de bens;
- 5) Possibilidade de amortizar ou liquidar a dívida com precatórios federais próprios ou de terceiros.**

TRANSAÇÃO DA DÍVIDA ATIVA

O que acontece quando um débito é transacionado?

A cobrança do débito é suspensa enquanto perdurar o acordo. O devedor será excluído do Cadin, da Lista de Devedores, poderá voltar a obter certidão de regularidade fiscal, protestos extrajudiciais poderão ser cancelados e processos de execução fiscal serão suspensos ou poderão ser extintos.

Esse conjunto de medidas permitem ao devedor retomar sua atividade produtiva normalmente.

TRANSAÇÃO DA DÍVIDA ATIVA

Modalidades de transação

Transação por adesão

Destinada a devedores com dívidas até R\$ 15 milhões, notificados por Edital

Transação individual (proposta pela PGFN ou pelo devedor)

Destinada a grandes devedores com débitos acima de R\$ 15 milhões ou determinados tipos de contribuintes, dependendo de requerimento pessoal

TRANSAÇÃO DA DÍVIDA ATIVA

Transação por adesão: tipos

- 1. Dívidas antigas em cobrança:** débitos inscritos há mais de 15 anos e sem anotação de garantia ou suspensão de exigibilidade;
- 2. Dívidas antigas suspensas:** débitos suspensos por decisão judicial há mais de 10 anos;
- 3. Devedores pessoa jurídica baixadas/extintas/inaptas:** situação cadastral no CNPJ;
- 4. Devedor pessoa física falecida:** situação cadastral no CPF;
- 5. Devedor com capacidade de pagamento insuficiente:** aferida pela PGFN e detalhada no Edital;

TRANSAÇÃO DA DÍVIDA ATIVA

Transação individual: tipos

- 1. Grande devedor com capacidade de pagamento insuficiente:** Contribuintes com dívida total superior a R\$ 15.000.000,00;
- 2. Devedor falido, em processo de liquidação ou recuperação, independentemente do valor da dívida:** Devedores: a) com falência decretada; b) em processo de recuperação judicial ou extrajudicial; c) em liquidação judicial; d) em intervenção ou liquidação extrajudicial.;
- 3. Entes públicos, independentemente do valor da dívida:** Estados, Distrito Federal e Municípios e respectivas entidades de direito público da administração indireta
- 4. Dívidas suspensas por decisão judicial de valor superior a R\$ 1 milhão e devidamente garantidas:** Dívidas de valor superior a R\$ 1.000.000,00, na situação suspensa por decisão judicial, garantidas por penhora, fiança ou seguro, independentemente do prazo de suspensão.;

TRANSAÇÃO DA DÍVIDA ATIVA

Procedimento

Transação por adesão

Para realizar a transação por adesão, o contribuinte fará a solicitação pela internet, através da Plataforma [REGULARIZE](#). O serviço será liberado quando for publicado o Edital.

Transação individual

Após receber proposta da PGFN ou verificar que se enquadra em algumas das modalidades que permitem a proposta de transação individual, o contribuinte deverá protocolar o requerimento de transação individual perante a unidade da PGFN de seu domicílio fiscal, acompanhado de Plano de Recuperação Fiscal.

TRANSAÇÃO DA DÍVIDA ATIVA

Obrigações de quem adere à transação

Além de cumprir os termos do acordo, o contribuinte deve:

- Prestar informações sobre seus bens ou receitas, sempre que solicitado pela PGFN;
- Agir conforme os ditames da boa-fé, não utilizando a transação para prejudicar seus concorrentes;
- Reconhecer definitivamente os débitos transacionados;
- Manter-se regular com o FGTS;
- Regularizar, no prazo de 90 (noventa) dias, os débitos que vierem a ser inscritos em dívida ativa ou que se tornarem exigíveis após a formalização do acordo de transação.

TRANSAÇÃO DA DÍVIDA ATIVA

Rescisão da transação

A transação pode ser rescindida em caso de:

- Descumprimento das condições, das cláusulas, das obrigações ou dos compromissos assumidos;
- Comprovação de fraude praticada pelo devedor, inclusive fraude à execução;
- Decretação de falência.

TRANSAÇÃO DA DÍVIDA ATIVA

Publicidade da transação

A PGFN publicará as condições e os valores de todas as transações firmadas. Trata-se de uma exigência legal para fins de transparência, visto que o devedor gozará de um benefício público. Todavia, informações protegidas por sigilo fiscal do contribuinte serão preservadas.



Procuradoria-Geral
da Fazenda Nacional

PGFN

Obrigado!