

29 C.F.R. § 102.172

Minimum referral amount.

The minimum amount of a debt otherwise eligible for Agency referral to the IRS is \$25 for individual debtors and \$100 for business debtors. The amount referred may include the principal portion of the debt, as well as any accrued interest, penalties, administrative cost charges, and attorney fees.

This document is only available to subscribers. Please log in or purchase access.

[Purchase Login](#)