

**SOLE PROPRIETOR
PARTNERSHIP
EMPLOYEE TAX
PAYMENT PLAN**

**COMPLETE
433A
433B**

**FILE ALL RETURNS
940
941**

**REVENUE
OFFICER**

**ASK FOR
PLAN**

**PENALTY
ABATEMENT**

BANKRUPTCY

**PAY FULL AMOUNT
IN 6 MONTHS**

OK

**750k SECURED DEBT
250k UNSECURED
DEBT**

LESS MORE

**CHAPTER
13**

OK

**CHAPTER
11**

NO

NO

**NO
REDUCTION**

**AMOUNT
REDUCED**

YES

NO

YES

UNSUCCESSFUL

**GO OUT
OF BUSINESS**

**START NEW
COMPANY?**

**INDIVIDUAL
PAYMENT PLAN**