

**TRI** Tax Resolution Institute  
*...where your client's tax debt is your power!*

# “Busy Season”

*...all year long*

(800) 658-7590

[www.taxresolutioninstitute.org](http://www.taxresolutioninstitute.org)

## Our speakers



**Peter Y. Stephan**  
TRI - Director



**Norman J. Kreisman**  
TRI – Tax Attorney



**Matthew S. Cohen**  
TRI – CSO



**Tyler Howes**  
Canopy

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# TRI Essentials 250A

## Why are we here today?

The Tax Resolution Institute prides itself in assisting accounting, legal and other professionals resolve their client's tax problems and grow their businesses

Take advantage of one of our many programs

- We help you make more money
- We teach you how to become a tax resolution specialist
- We become your partner working side-by-side to fix your client's IRS and State income, payroll (collection issues) and tax audit issues
- Or...we become your trusted referral source

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## What will be covered today

- Review of day 1
- Advanced offers in compromise
- Taxes and bankruptcy
- Selling your services
- Canopy
- Innocent Spouse
- Appeals (various types)
- IRS criminal investigation (CI)

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## Today's Keynote Speaker



**Peter Y. Stephan, CPA**  
**Director of the Tax Resolution**  
**Institute**

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## WHY TAX RESOLUTION?

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[info@taxresolutioninstitute.org](mailto:info@taxresolutioninstitute.org)

(877) 829-8370

26 Million of 153 Million U.S. taxpayers...  
Can't afford to pay  
or disagree with the amount they owe the IRS

## Day 1 Recap

- Solving income and payroll taxes
- Sequence of events
- Installment Agreements
- Offers in compromise (basics)
- Low Hanging Fruit
- Marketing
- Audits
- Etc.

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## Polling Question 1

Which type of client issues do you  
encounter most often?

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Selected Day One Questions  
*submitted by seminar and webcast participants*

## Advanced Offers in Compromise

## Advanced Offers in Compromise

### Overview

- Today we will look into the intricacies of an offer in compromise
- You will learn the finer details that make the difference in having an offer accepted or not

## Story Time

### Story

- "Al"
- Owes \$4,000,000 to the IRS
- Owes \$400,000 to the State
- 70 years old

so what happened...

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## Story Time

### Settled for...

- \$5,000 to the IRS
- \$13,000 to the State
- \$10,000 in fees

### Moral

- A good result but should have filed for bankruptcy

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Al's accepted  
IRS offer in  
compromise

**Amount Owed: \$4,240,000**

Department of the Treasury  
INTERNAL REVENUE SERVICE  
AIC-Step 880  
30 New York St  
Memphis, TN 38130-0834

Date of this Letter: 6/24/07  
Person to Contact: Beverly Robinson  
Robinson Employee #: 49-02054  
Phone#: (901)464-4803  
Taxpayer ID: [REDACTED]  
Offer Number: 1000608959

Dear Mr. & Mrs. [REDACTED]:  
We have accepted your offer in compromise signed and dated by you on 04/19/2007. The date of acceptance is the date of the signed offer and our acceptance is subject to the terms and conditions of the enclosed Form 656, Offer in Compromise.

Please note that the conditions of the offer require you to file and pay all required taxes for five years or the period of time payments are being made on the offer, whichever is longer. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please note that the conditions of the offer include the provision that in additional consideration for the offer, we will retain any refundable credits that you may be entitled to receive for 2007 or for earlier tax years. This includes refunds you receive in 2008 for any payments you made toward tax year 2007 or toward earlier tax years. The Notice of Federal Tax Lien will be released when the offer is paid in full.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

Internal Revenue Service  
P.O. Box 24015  
Tucson, AZ 85729

Please send all other correspondence to:  
Internal Revenue Service PO  
Box 77 Memphis, TN 38101-0077

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

continued on next page



via John Chang  
via Judy Chen, PhD  
via Michael C. Gessert

**Owed \$462,011**

12.19.2008  
Stephan & Stein, Inc., CPAs  
Peter Stephan  
21700 Orland Street, Suite 1160  
Woodland Hills CA 91367

In Reply Refer To:  
622.081.726

Subject: Offer in Compromise  
Taxpayer: [REDACTED]  
Account Number: 110 94283 02  
Tax Years: 1994-1997, 2000, 2004  
Liability: \$462,011.82  
Offer: \$13,000.00

Dear Mr. Stephan,

The Franchise Tax Board has accepted your offer in compromise for the liability owed for the 1994-1997, 2000, and 2004 tax years. Your offer shall serve as their confirmation of acceptance and should be retained in their records.

We have made necessary adjustments to their account and have released all liens. Copies of the lien releases are enclosed.

Please note that pursuant to Revenue and Taxation Code Section 19443, the terms and conditions for acceptance of an offer include, but are not limited to, requirements that be:

- A. File required returns and pay all tax liabilities in a timely manner in the future.
- B. Comply with all terms and conditions relative to the offer, including the requirements of any collateral agreement signed in consideration of acceptance of this offer. If they are required to make any payments pursuant to a collateral agreement, please make the check or money order payable to the Franchise Tax Board and send it to:

FRANCHISE TAX BOARD  
Offer in Compromise Group, MS A-453  
P. O. Box 2966  
Rancho Cordova, CA 95741-2966

Al's accepted  
CA FTB offer in  
compromise

Compromised for \$13,000



## Three types of offers...

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### **Doubt as to Collectability**

- Taxpayer is unable to pay their tax liability within the remaining collection statute

### **Doubt as to Liability**

- The taxpayer is not responsible for paying the tax liability in question and should not have been assessed in the first place

### **Effective Tax Administration**

- The taxpayer owes the tax, has the ability to pay (i.e. equity in their home) but collecting from the taxpayer would be unjust

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## Polling Question 2

Have you ever submitted an offer in compromise for doubt as to liability?

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Doubt as to Collectability

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## Doubt as to Collectability

When and how should you submit an offer?

### *Things to consider*

- How much does the taxpayer owe (cost vs benefit)?
- How much time is left on the collection statute?
- What events toll the collection statute
- What is the value of the taxpayer's assets
- Did the taxpayer dissipate assets when taxes were owed?

## Doubt as to Collectability

### *More things to consider*

- Compare what a taxpayer would pay in monthly installment payments vs a lump sum offer
- Will the taxpayer be able to remain in compliance for 5 years following acceptance of the offer
- Is the taxpayer's income expected to change significantly during the collection statute?
- Are the taxes more than 3 years old?

## Doubt as to Collectability

How much does the taxpayer owe?

- Does the work warrant your fees?
- A properly prepared offer should take no more than 15 hours to complete assuming client is cooperative and offer gets accepted in 1<sup>st</sup> round
- An offer can exceed \$20,000 in fees if in addition there is a State offer, the client is uncooperative or the offer must be appealed

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## Doubt as to Collectability

How much time is left on the collection statute?

- The IRS has 10 years from the date of assessment to actively collect against a taxpayer
- The following events toll (freeze) the statute for collection:
  - Prior submission of an offer in compromise
  - Prior bankruptcy filing
  - CAP/CDP request
  - Living outside the US for an extended period of time

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## Doubt as to Collectability

How much time is left on the collection statute?

- If a taxpayer does not have substantial equity in real property for which a Federal tax lien can attach, it may make sense to submit a partial-pay installment agreement in lieu of an offer if the remaining life in the statute is short enough
- The collection statute should be considered for other alternatives including filing bankruptcy

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## Doubt as to Collectability

What is the value of the taxpayer's assets?

- It is imperative to weigh the value of assets as well as to consider the amount the taxpayer will pay in monthly disposable income when considering whether to submit an offer rather than an installment agreement
- If the taxpayer has assets with substantial value, they may be forced to liquidate at least some of their assets to pay for the offer
- The IRS may ignore the value of some assets when negotiating an installment agreement. This is not the case with an offer.

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## Doubt as to Collectability

Did the taxpayer dissipate assets when taxes were owed?

- It is important to ask this question to your client.
- In many instances the IRS asserts that the taxpayer dissipated assets
- Some examples of the dissipation of assets include:
  - Taking money from a refinance of real estate
  - Cashing out an investment or retirement account
  - Gifting proceeds when taxes are due
  - Selling assets such as a boat or motorhome and spending the proceeds

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## Doubt as to Collectability

Compare what a taxpayer would pay in monthly installment payments vs a lump sum offer

- As part of considering the remaining life of the collection statute, compare how much a taxpayer will pay in aggregate installment payments compared to a lump sum offer
- If a taxpayer has real property with equity, the IRS will remove the lien if the client's offer is accepted
- Be careful when recommending an installment agreement as a lien may remain in effect after the installment agreement is complete.

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## Doubt as to Collectability

Will the taxpayer be able to remain in compliance for 5 years following acceptance of the offer?

- Can the taxpayer afford your fees?
- Can the taxpayer afford the cost of the offer?
- Will the taxpayer be diligent in the preparation of his or her tax returns for 5 years from the date of acceptance?
- Will the taxpayer be diligent in paying his or her liability including making estimated tax payments for 5 years from the date of acceptance?
- If client cannot remain in compliance the offer will be cancelled and all compromised liability will be reassessed including all interest and penalties

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## Polling Question 3

Have you successfully appealed an offer  
in compromise?

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## Story Time

### Story

- “Laura”
- Owed \$270,000 to the IRS
- Unemployed

So what happened...

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## Story Time

### Outcome

- Settled for \$3,501
- TRI fronted down payment
- Client defaulted on offer amount
- \$270,043 liability with penalties and interest reinstated

### Moral

- Get your fees up front
- Don't feel sorry for the client
- Don't be a nice guy & advance the 20% down payment

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**Owed: \$270,043**

Department of the Treasury  
INTERNAL REVENUE SERVICE  
JMS-Stop 880  
PO Box 30834  
Memphis, TN 38130-0834

Date of this Letter: MAY 7, 2014  
Person to Contact: Beverly Robinson Employee #49-02254  
Phone#: (901)546-4803 EXT. 6:00AM-2:30PM Mon-Fri.  
Taxpayer ID#: [REDACTED]  
Offer Number:1001040033

Dear [REDACTED]:

We have accepted your offer in compromise signed by you on 01/07/2013. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions in the enclosed Form 656, Offer in Compromise.

Please note that the conditions of the offer require you to file and pay all required taxes for five tax years or the period of time payments are being made on the offer, whichever is longer. This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as a special consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2013 or for earlier tax years. This includes refunds you receive in 2014 for any overpayments you made toward tax year 2013 or toward earlier tax years. Refunds or credits will be applied to your liability, not to the accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/debit payment.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

Internal Revenue  
Service P.O. Box 24015  
Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service  
PO Box 77  
Memphis, TN 38101-0077

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Compromised to \$3,501

Laura's offer...accepted and then rejected for nonpayment

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## Doubt as to Collectability

Is the taxpayer's income expected to change significantly during the collection statute?

- If the taxpayer expects their income to go down significantly, it may be worth planning and postponing submission of an offer or doing a PPIA
- If the taxpayer expects their income to go up significantly in the 12 months subsequent to submission of an offer, as the IRS may ask for updated financials that may negatively affect acceptance of the offer
- An increase in income may be overcome by negotiating a collateral agreement in conjunction with the offer

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## Doubt as to Collectability

Are the taxes more than 3 years old?

- Prior to deciding whether an offer should be prepared, consider and discuss with your client discharging the taxes in bankruptcy
- If you expect that the taxes are dischargeable, have a qualified person prepare a tax dischargeability analysis (“TDA”). The 3-year rule, the 2-year rule and the 240-day rule. This is covered in the 250A course.
- One size does not fit all. Know all your options so you can best serve your client.

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## A Brief Message from the Tax Resolution Institute

## Doubt as to Liability

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### Doubt as to Liability

When and how should you submit an offer?

#### *Things to consider*

- Taxpayer assessed for liability they do not owe?
- Does the taxpayer have substantiation to support their claim?
- Can you reduce the liability enough to spend the time and money necessary to complete the offer?
- Did the assessment in question arise from a tax audit?
- Was a tax court petition filed?

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## Doubt as to Liability

Taxpayer assessed for liability they do not owe?

- This may seem like a simple question but keep in mind it needs to be answered by a tax professional, not the taxpayer (they never think they owe it).
- Do some due diligence to determine (1) why the tax was assessed and (2) what has been done to contest the assessment
- Make sure the client has reasonable expectations (ha ha...)

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## Doubt as to Liability

Does the taxpayer have substantiation to support their claim?

- Assuming your client has a case...now comes the real work
- Was the client assessed because the IRS was being unreasonable or because their representative “didn’t show up” for the audit?
- Does your client have adequate documentation to substantiate their claim?
- Essentially this is an audit reconsideration
- Do not do this work on a fixed fee basis

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## Doubt as to Liability

Can you reduce the liability enough to spend the time and money necessary to complete the offer in compromise?

- If your client has a case and they have the substantiation to support it, will the cost to defend them outweigh the benefits?
- This should be considered relative to the overall cost of your time (prize vs price)
- This should also be considered if a substantially high liability will remain even if an offer is accepted

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## Doubt as to Liability

Did the assessment in question arise from a tax audit?

- This type of offer (doubt as to liability) gives the taxpayer a 2<sup>nd</sup> bite at the apple.
- We have been successful in converting audits in which all deductions were disallowed to assessments producing little to no tax
- The IRS seems to be more reasonable in considering taxpayer substantiation at this level

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## Doubt as to Liability

Was the assessment appealed and a what level?

- Was a tax court petition filed?
- You cannot submit an offer in compromise doubt as to liability if a tax court petition has been filed

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## Polling Question 4

Were you aware you can submit an offer in compromise to re-open an audit?

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## Effective Tax Administration

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## Effective Tax Administration

The taxpayer owes the tax, has the ability to pay (i.e. equity in their home) but collecting from the taxpayer would be unjust

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## Installment Agreement vs Offer in Compromise Analysis



### Look back of Case Study 2 - Installment Agreement

- Family of 4
- Living in Los Angeles
- Husband is a self-employed salesperson (expects to earn substantially more income in the near future)
- Wife works and is a W-2 wage earner
- Taxes are withheld from Wife's paycheck and Husband is making estimated tax payments.
- Wife owns a vehicle with a small amount of equity
- Husband leases another vehicle
- They own a single family home with some equity
- Wife has an IRA with a relatively low value (\$12,858)
- They owe approximately \$487,000 in unpaid taxes



### Collection Information Statement

Name(s) and Address John and Jane Doe 1234 Memory Lane Anytown, USA 12345		Your Social Security Number or Individual Taxpayer Identification Number 123-45-6789	
<input type="checkbox"/> If address provided above is different than last return filed, please check here		Your Spouse's Social Security Number or Individual Taxpayer Identification Number 987-65-4321	
County of Residence Los Angeles	Your Telephone Numbers Home: (818) 555-1212 Work: _____ Cell: _____	Spouse's Telephone Numbers Home: _____ Work: _____ Cell: _____	

Enter the number of people in the household who can be claimed on this year's tax return including you and your spouse. Under **4**  **5**  **6**  **7**  **8**  **9**  **10**  **11**  **12**  **13**  **14**  **15**  **16**  **17**  **18**  **19**  **20**  **21**  **22**  **23**  **24**  **25**  **26**  **27**  **28**  **29**  **30**  **31**  **32**  **33**  **34**  **35**  **36**  **37**  **38**  **39**  **40**  **41**  **42**  **43**  **44**  **45**  **46**  **47**  **48**  **49**  **50**  **51**  **52**  **53**  **54**  **55**  **56**  **57**  **58**  **59**  **60**  **61**  **62**  **63**  **64**  **65**  **66**  **67**  **68**  **69**  **70**  **71**  **72**  **73**  **74**  **75**  **76**  **77**  **78**  **79**  **80**  **81**  **82**  **83**  **84**  **85**  **86**  **87**  **88**  **89**  **90**  **91**  **92**  **93**  **94**  **95**  **96**  **97**  **98**  **99**  **00**

If you or your spouse are self employed or have self employment income, provide the following information:

Name of Business	Business EIN	Type of Business	Number of Employees (not counting owner)	
<b>A. ACCOUNTS / LINES OF CREDIT</b> Include checking, online, mobile (e.g., PayPal) and savings accounts, Certificates of Deposit, Trusts, Individual Retirement Accounts (IRAs), Keogh Plans, Simplified Employee Pensions, 401(k) Plans, Profit Sharing Plans, Mutual Funds, Stocks, Bonds and other investments. If applicable, include business accounts. (Use additional sheets if necessary.)				
Name and Address of Institution	Account Number	Type of Account	Current Balance/Value	Check if Business Account
Main Bank, 111 Main Bank Avenue, Anytown, USA	11-1111-111	Checking	1,208	<input type="checkbox"/>
Retirement Bank, 123 Retirement Bank Avenue, Anytown, USA	123-456789	IRA	6,429	<input type="checkbox"/>
Business Bank, 222 Business Bank Avenue, Anytown, USA	22-2222-222	Checking	227	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Enter the # of persons in household here. The # should be the same as declared on client's tax return

<b>B. REAL ESTATE</b> Include home, vacation property, timeshares, vacant land and other real estate (Use additional sheets if necessary.)						
Description/Location/County	Monthly Payment(s)	Financing		Current Value	Balance Owed	Equity
Single Family Residence 1234 Memory Lane Anytown, USA 12345 Los Angeles	3,150	Year Purchased	Purchase Price	850,000	678,000	172,000
		Year Refinanced	Refinance Amount			
<input checked="" type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price			
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Refinanced	Refinance Amount			

<b>C. OTHER ASSETS</b> Include cars, boats, recreational vehicles, whole life policies, etc. Include make, model and year of vehicles and name of Life Insurance company in Description. If applicable, include business assets such as tools, equipment, inventory, etc. (Use additional sheets if necessary.)						
Description	Monthly Payment	Year Purchased	Final Payment (month)	Current Value	Balance Owed	Equity
Nissan Sentra	463	2014	1 / 19	11,030	7,800	3,230
Acura IXL (lease)	567	2012	6 / 17	0	19,129	0

**NOTES (For IRS Use Only)**

Note: If equity was negative enter "0"

Credit card payments are considered "allowable" as part of "Miscellaneous" below in Section H1. Any amount above the \$300 allowance below will not be considered.

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**D. CREDIT CARDS** (Visa, MasterCard, American Express, Department Stores, etc.)

Type	Credit Limit	Balance Owed	Minimum Monthly Payment
None			

**E. BUSINESS INFORMATION** Complete E1 for Accounts Receivable owed to you or your business. (Use additional sheets if necessary.) Complete E2 if you or your business accepts credit card payments.

**E1. Accounts Receivable owed to you or your business**

Name	Address	Amount Owed
N/A		
List total amount owed from additional sheets		
Total amount of accounts receivable available to pay to IRS now		

**E2. Name of individual or business on account**

Credit Card (Visa, MasterCard, etc.)	Issuing Bank Name and Address	Merchant Account Number
N/A		

**F. EMPLOYMENT INFORMATION** If you have more than one employer, include the information on another sheet of paper. (If attaching a copy of current pay stub, you do not need to complete this section.)

Your current Employer (name and address)  
Self-Employed

Spouse's current Employer (name and address)  
ACME Inc.  
3999 Industrial Way  
Los Angeles, CA 90000

How often are you paid? (Check one)  
 Weekly  Biweekly  Semi-monthly  Monthly

Gross per pay period \_\_\_\_\_  
Taxes per pay period (Fed) \_\_\_\_\_ (State) \_\_\_\_\_ (Local) \_\_\_\_\_  
How long at current employer 2 yrs 7 mos

How often are you paid? (Check one)  
 Weekly  Biweekly  Semi-monthly  Monthly

Gross per pay period 2,384  
Taxes per pay period (Fed) 907 (State) 102 (Local) \_\_\_\_\_  
How long at current employer 1 yr 3 mos

**G. NON-WAGE HOUSEHOLD INCOME** List monthly amounts. For Self-Employment and Rental Income, list the monthly amount received after expenses or taxes and attach a copy of your current year profit and loss statement.

Alimony Income	Net Rental Income	Interest/Dividends Income
Child Support Income	Unemployment Income	Social Security Income
Net Self Employment Income 8,662	Pension Income	Other:

**H. MONTHLY NECESSARY LIVING EXPENSES** List monthly amounts. (For expenses paid other than monthly, see instructions.)

1. Food / Personal Care	3. Housing & Utilities	5. Other
Food 821	Rent 233	Child / Dependent Care 319
Housekeeping Supplies 78	Electric, Oil/Gas, Water/Trash 233	Estimated Tax Payments 3,586
Clothing and Clothing Services 244	Telephone/Cell/Cable/Internet	Term Life Insurance 135
Personal Care Products & Services 70	Real Estate Taxes and Insurance (if not included in B above)	Retirement (Employer Required)
Miscellaneous 300	Maintenance and Repairs	Retirement (Voluntary)
<b>Total 1,513</b>	<b>Total 233</b>	Union Dues
		Delinquent State & Local Taxes (minimum payment)
		Student Loans (minimum payment)
		Court Ordered Child Support
		Court Ordered Alimony
		Other Court Ordered Payments
		Other (specify)
		Other (specify)
		Other (specify)

Under penalty of perjury, I declare to the best of my knowledge and belief this statement of assets, liabilities and other information is true, correct and complete.

Your Signature \_\_\_\_\_ Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

Be sure to calculate the wages minus taxes based upon a month when determining how much to offer as an installment amount.

IRS Standard

## Installment Agreement Analysis

Item	Allowed for IA	Notes
<b>Income</b>		
<i>Gross Wages</i>		
Taxpayer (Net Business Income)	8,662	Actual
Spouse (Wages)	<u>4,768</u>	Actual
<b>Total gross earnings:</b>	13,430	
<i>Taxes</i>		
Taxpayer	(3,586)	Actual
Spouse	<u>(2,018)</u>	Actual
<b>Total taxes withheld:</b>	<u>(5,604)</u>	
<b>Total net income:</b>	<u>7,826</u>	
<b>Personal Living Expenses</b>		
<i>Housing and Utilities</i>		
Mortgage	3,150	Actual for IA
Utilities	<u>233</u>	Actual for IA
	3,383	
<i>Food/Clothing/Etc.</i>	<u>1,513</u>	IRS national standard
	1,513	
<i>Transportation</i>		
Car payments	1,030	Actual
Maint./gas/insurance	<u>590</u>	IRS local standard
	1,620	
<i>Medical</i>		
Health insurance	495	Actual
Out-of-pocket health	<u>240</u>	IRS national standard
	735	
<i>Other</i>		
Childcare	319	
Life insurance	<u>135</u>	
	454	
<b>Total living expenses:</b>	<u>7,705</u>	
<b>Monthly Disposable Income:</b>	<b>121</b>	

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## Offer in Compromise VS Installment Agreement Comparison

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**OIC vs IA  
Analysis**

**Installment Agreement/Offer in Compromise Comparison - Family of Four (CS-2)**

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Item	Amount Allowed for IA	Amount Allowed for OIC	Notes
<b>Income</b>			
<i>Gross Wages</i>			
Taxpayer (Net Business Income)	8,662	8,662	Actual
Spouse (Wages)	4,768	4,768	Actual
<b>Total gross earnings:</b>	<b>13,430</b>	<b>13,430</b>	
<i>Taxes</i>			
Taxpayer	(3,586)	(3,586)	Actual
Spouse	(2,018)	(2,018)	Actual
<b>Total taxes withheld:</b>	<b>(5,604)</b>	<b>(5,604)</b>	
<b>Total net income:</b>	<b>7,826</b>	<b>7,826</b>	
<b>Personal Living Expenses</b>			
<i>Housing and Utilities</i>			
Mortgage	3,150		Actual for IA
Utilities	233		Actual for IA
	3,383	3,133	OIC amount is based upon IRS local std.
<i>Food/Clothing/Etc.</i>	1,513	1,513	IRS national standard
	1,513	1,513	
<i>Transportation</i>			
Car payments	1,030	980	OIC amount is based upon IRS national std.
Maint./gas/insurance	590	590	IRS local standard
	1,620	590	
<i>Medical</i>			
Health insurance	495	495	Actual
Out-of-pocket health	240	240	IRS national standard
	735	735	
<i>Other</i>			
Childcare	319	319	Actual
Life insurance	135	135	Actual
	454	454	
<b>Total living expenses:</b>	<b>7,705</b>	<b>7,405</b>	
<b>Monthly Disposable Income:</b>	<b>121</b>	<b>421</b>	

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Should they do an offer or installment agreement?

...let's see

## OIC vs Installment Agreement

### Installment Agreement

Monthly payment amount - \$121

Number of months to pay - 120 (10 years)

$121 \times 120 = \$14,520$

### Offer in Compromise

Offer amount - **\$13,875\***

*\*Paid as follows - 20% down and the balance paid within 5 months after offer is accepted (typically 18 to 24 months after offer is submitted).*

*Because Taxpayer John Doe assumes he'll earn substantially more money in the near future, an Offer in Compromise would far outweigh an Installment Agreement.*

Visit  
[www.taxresolutionintitute.org/forms](http://www.taxresolutionintitute.org/forms)  
to access the most  
current version of these forms

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## Group Discussion

*(time permitting)*

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### Polling Question 5

Do you weigh the costs relative to benefits prior to preparing an offer in compromise?

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## Morning Break

This book is a must for tax resolution practitioners....

**50% off**  
for the next 15 minutes

Available in both hard cover  
and pdf versions

### TRI The Ultimate Guide to Tax Resolution

By Peter Y. Stephan & Matthew Cohen



**Textbook**

Hardcover: ~~\$149.00~~ / \$74.50  
PDF: ~~\$99.00~~ / \$49.50

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## Taxes and Bankruptcy

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## Our taxes and bankruptcy speakers



**Peter Y. Stephan**  
TRI - Director



**Norman J. Kreisman**  
TRI – Tax Attorney

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## Taxes and Bankruptcy

- Income taxes may be discharged in bankruptcy
- Certain rules (“conditions”) must be met to discharge taxes in bankruptcy
- Payroll Taxes may not be discharged in bankruptcy

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## Bankruptcy Tax Dischargeability Rules:

- Three-Year Rule

At least Three years from the due date of the tax return including extensions; or

- Two-Year Rule

At least Two years from the date the tax return was filed (we say assessed) for delinquent returns; and

- 240-Day Rule

At least 240 days from the date of assessment of an audited or amended tax return

## Chapter 7 vs. Chapter 13

- Dischargeable taxes are eliminated in Chapter 7 filings
- Dischargeable taxes are treated as general, unsecured creditors in Chapter 13 filings
- Secured tax liens may not be discharged in Chapter 7 filings

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## Polling Question 6

Have you advised a client who was contemplating filing for bankruptcy?

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## Tolling Events (Statutes of Limitation)

Statute of Limitation for collection by the IRS tolls (is frozen and therefore extended) under the following circumstances:

- 240 days; plus
- The number of days each offer in compromise for the applicable tax had been pending; plus
- 30 days for each applicable offer in compromise; plus
- The number of days each prior bankruptcy proceeding had been pending after the related tax return due date with valid extensions; plus
- Six months for each applicable bankruptcy proceeding
- The period of time taxpayer spends living outside the country

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*Back by popular demand...*

## Low Hanging Fruit

*How to make “real” money in the next 12 months*

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## Low Hanging Fruit #1

Prepare a tax dischargeability analysis

Earn \$1,500 – \$4,000

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(877) 829-8370

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# Low Hanging Fruit #2

Use Cost Segregation to accelerate depreciation  
on assets

Earn \$1,500 – \$4,000

## Summary of Low Hanging Fruit

- Streamlined installment agreements
- Represent your client in a Trust Fund Recovery Penalty 4180 interview
- Status 63 – keep the Trust Fund recovery penalty from hitting you client's credit
- Prepare a TDA (Tax Dischargeability Analysis)
- Use Cost Segregation

“Sell knowledge not time...”

## Polling Question 7

Are you concerned about keeping a steady flow of work coming in?

## Our sales speakers



**Peter Y. Stephan**  
Director  
Tax Resolution Institute



**Matthew S. Cohen**  
Chief Strategy Officer  
Tax Resolution Institute

# TRI

## Sales For Service Professionals

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Are you a salesperson?



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Most professionals answer...

**No**

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They're wrong...

Everyone "sells" themselves everyday

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If you eliminate the stigma that salespeople are dishonest...



you will be a better salesperson

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Next Question

# 1

What is the number one benefit a good salesperson gets?

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Answer



Increased revenue

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Question 3

Name two more things you gain by  
being a good salesperson?

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First answer

Wasting less time selling to unqualified prospects



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Second answer

Feel satisfied even if you don't close a sale



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## Polling Question 8

What amount of time do you spend  
selling to prospective clients?

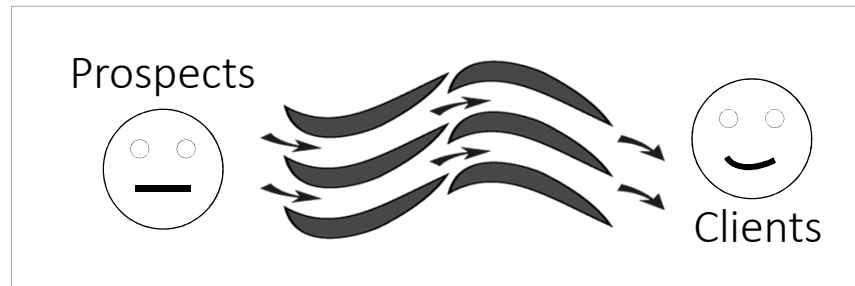
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How do I become a good salesperson?

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# You need a system



## Sales Golden Rule

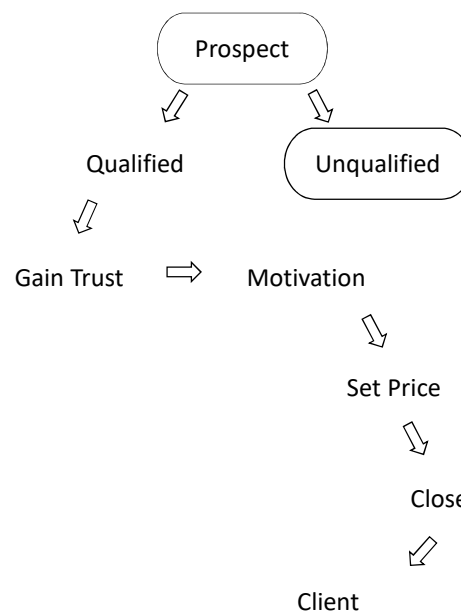
Listen more than you speak...

During your sales session, you should be speaking no more than 30% of the time

## TRI Sales Steps

- Prequalify
- Gain Trust
- Discover Motivation
- Set Price
- Close

## TRI Sales Steps



## TRI Sales Steps

### Step 1: Prequalify

Spent no more than 15 minutes to determine if you should proceed with the call



## Prequalify

- Speak with decision-maker
- Make sure caller has time to complete the process
- Control the conversation
- “Maybe” is not acceptable

## TRI Sales Steps

### Step 2: Gain Trust

People do business with people they trust....

## Gain Trust

- Put caller's needs first
- Match and mirror
- Be humble
- Ask Questions

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## Polling Question 9

Would you ever consider  
losing a sale a good thing?

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## TRI Sales Steps

### Step 3: Discover Motivation

The reason why the prospect is  
calling you is not what you think....



## Find Motivation

- The “reason” is not the motivation
- Ask questions
- Interpret verbal cues

## Find Motivation

How do you make sure you listen at least 70% of the time?

# ASK QUESTIONS

## Transition Questions

- Shall I start?
- Why don't you start?
- What is the reason you are calling today?
- What is at risk?
- How does that make you feel?
- What should we do?

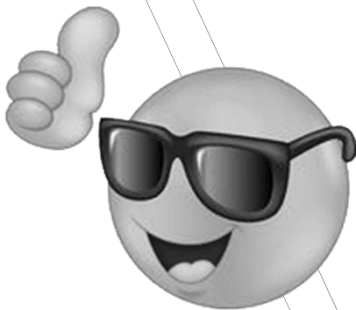
## Motivation Questions

- What is the problem?
- Why don't you tell me what's going on?
- Anything else?
- How did that happen?
- What happens if it doesn't get fixed?
- Are you OK with that?
- Is this a joint liability?
- Any college plans for the kids?

## Find Motivation

# DO's and DON'Ts

## Do's



- Discuss your prospect's goals
- Become an active listener
- Ask open-ended questions
- Mimic your prospect
- Extract the "motivation"
- Listen at least 70% of the time

## Don'ts



- Don't let the prospect control the conversation
- Don't sell features and benefits
- Don't overcome objections
- Don't speak more than 30% of the time

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Resist the temptation to be an unpaid advisor...



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## TRI Sales Steps

### Step 4: Setting a Price

How much should you charge for your services?

## Setting a Price

### Question 1:

Would you charge HALF your rate if you knew that is as much as someone would pay?

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## Setting a Price

Question 2:

Would you charge **TWICE** your rate if you knew that is as much as someone would expect to pay?

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## Setting a Price

We refer to this as the prospect's....

# Perceived Benefit

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## Setting a Price

Before you quote a price....

**Gauge what the prospect is  
willing to pay**

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## Setting a Price

Question 3:

What do you do if the prospect says “I cannot afford your services”?

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## Setting a Price

### Question 4

Do you offer a price range or price ranges?

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## Setting a Price

**Eliminate buyer's remorse  
before it exists**

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## Measure Results

If you can measure it... you  
can control it

## Measure Results

- Set sales goals
- Base goals on realistic expectations in the number of qualified prospects
- Early goals should include performance benchmarks based upon your actions, not success
- Take satisfaction in handling a call properly, even if it does not end in a sale

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## Our Success Using Our Sales System

- Increase in close rates year-over-year for 6 years running
- Reduction of average time selling from 54 minutes to 22 minutes per prospect
- Sales staff morale is up substantially
- Revenue has increased 23.8% on an annual basis



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## Your Success Using Our Sales System

- More Clients
- Higher fees
- Higher revenue
- Less wasted time
- Steady stream of business
- More time working...less time selling



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## Sales Summary

- Prequalify Prospects
- Gain Prospect's Trust
- Find Prospect's Motivation
- Set Price Based on Perceived Value
- Close Sale
- Measure Results and...

Enjoy the path to freedom



## The Ultimate Professional's System

- Marketing Segment
- Sales Segment
- Tax Resolution Segment
- Workbooks for each segment
- Laminated Cheat Sheets
- 8 CD set...includes audio companion for each segment
- 2 months free support



### Polling Question 10

What percentage of time do you talk when on a sales call?

# Question and answers

# Group Discussion *(time permitting)*

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# Lunch Break

Market/Sell/Practice...

**30% off**

includes 2 months free support

Our comprehensive system for  
all working professionals



- Marketing segment
- Sales segment
- Tax resolution segment
- Workbooks for each segment

~~\$2,900~~ / \$2,093

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## Polling Question 11

Do you currently use tax resolution  
software in your practice?

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# Speaker



**Tyler Howes**  
Canopy

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## Polling Question 12

Have you ever submitted a request  
for innocent spouse relief?

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## Our innocent spouse speakers



**Peter Y. Stephan**  
TRI - Director



**Norman J. Kreisman**  
TRI – Tax Attorney

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## Innocent Spouse Relief

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New rules created in September of 2013 under Rev. Proc. 2013-34 relax rules that are deemed necessary to qualify for relief

In 2015, the IRS further relaxed these rules

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## Three Types of Innocent Spouse Relief

The "Old" Way..

- Traditional Relief – IRC Section 6015(b)
- Spousal Allocation – IRC Section 6015(c)
- Equitable Relief – IRC Section 6015(f)

## Definitions of the three types

## Type 1 - Traditional Spouse Relief – 6015(b)

- The standards set to receive relief under this method are difficult to meet
- Spouse seeking relief must show he or she was unaware (and had no way of knowing) that income was under-reported
- This type of relief is not available if original liability assessed was not paid (allowed in deficiency cases, not allowed if payment was never made)

**Important to remember!**

## Type 2 - Spousal Allocation – 6015(c)

- Spouse seeking relief allocates additional tax assessed proportionate to involvement in the income being under-reported
- Community property laws are disregarded in this case
- Person seeking this relief must be legally separated or no longer married

## Type 3- Spousal Allocation – 6015(c) ...continued

- The burden of proof is on the IRS to show that the person seeking relief had actual knowledge (not reason to know) that income was under-reported at the time the tax return was signed
- No refunds are permitted under this election

**No refunds!**

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## Type 3 Equitable Relief– 6015(f)

- Only used if relief is not allowed under Traditional Spouse Relief [6015(b)] and Spousal Allocation [6015(c)]
- Amount of relief is subject to unpaid balance shown on tax return
- Refunds are permitted under this election

**Refunds allowed!**

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## What these have in common...

- A joint tax return exists
- Relief applies only to tax on income (excludes FBAR, Civil Penalty, etc.)
- Spouse seeking relief filed IRS Form 8857 timely
  - Within 2 years of collection activity for 6015 (b) & 6015 (c)
  - Within collection statute for 6015(f) (typically 10 years)

## Rev Proc 2013-34

Requesting spouse must satisfy all of the following conditions to qualify for equitable relief:

**A return unsigned by one spouse still may be considered jointly filed**

- A joint tax return was filed
- Requestor cannot obtain relief under Traditional Spouse Relief [6015(b)] and Spousal Allocation [6015(c)]
- Request must be made timely
- No fraudulent transfer of assets occurred between spouses

## Rev Proc 2013-34

Conditions continued:

- Non-requesting spouse did not transfer disqualified assets to requesting spouse  
(this not an issue if requesting spouse was subject to abuse, the non-requesting spouse had restricted access to financial information or was unaware of the transfer in question)
- Requesting spouse did not knowingly participate in the filing of a fraudulent return
- Income tax liability for which the requesting spouse is seeking relief can be attributed (in part or full) to an event directly tied to the non-requesting spouse or an underpayment attributable to the non-requesting spouse's income

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## Innocent Spouse Streamlined Determinations

If the aforementioned conditions are met, the IRS may grant equitable relief if the requestor:

- Is no longer married to the non-requesting spouse
- Would suffer financial hardship if relief is not granted
- Did not have knowledge or reason to have knowledge of any understatement or deficiency on the return in question
- Did not know that the non-requesting spouse could not or would not pay the full liability reflected on the return

**Does not need to be met in cases of abuse or lack of financial control**

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## Polling Question 13

Did you know that in 2013 the IRS eased requirements for requesting innocent spouse relief?

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## Innocent Spouse Non-Streamlined Determinations

- Marital Status
- Economic Hardship
- Knowledge
- Abuse
- Legal Obligation
- Significant benefit
- Compliance with income tax laws
- Mental health
- Physical health

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## Innocent Spouse Non-Streamlined Determination Factors

### Factors

No factor is controlling

Factors are classified as “favorable”, “unfavorable” or neutral

- Marital Status – spouses are legally separated, divorced, widowed or in separate households for a 12-month period ending on the date of determination (favorable/neutral)
- Economic Hardship – lack of hardship (neutral...this is a recent change). Hardship is determined by IRS regulations but typically more relaxed than used when considering an offer in compromise (favorable/neutral)

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## Non-Streamlined Determination Factors

- Knowledge (1) - In cases involving understatement, requesting spouse did not know and had no reason to know income was understated (favorable/unfavorable)
- Knowledge (2) - In cases involving underpayment, requesting spouse did not know and had no reason to know non-requesting spouse would not or could not pay the liability within a reasonable (prompt) time after filing the return (if an installment agreement was requested either 90 days after the due date or payment or the filing date of the return, the spouse not submitting the installment agreement request is presumed not to have knowledge (favorable/unfavorable)

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## Knowledge Criteria

- Requesting spouse's level of education completed.
- Did the non-requesting spouse practice deceit or was evasive
- The level of involvement by the requesting spouse in the activity/s that generated the tax liability

## Knowledge Criteria Continued

- The level of involvement by the requesting spouse in managing business and household finances
- The requesting spouse's level of business and financial savvy
- The spending level in the purchase of lavish items compared to prior history of the same.

## Non-Streamlined Determination Factors

- Spousal Abuse – abuse can be psychological, emotional and/or physical. Drug and alcohol abuse are considered. IRS compares abuse to duress. (favorable/neutral)

This factor alone can swing view from unfavorable to favorable

- Legal Obligation – may be favorable if non-requesting spouse has the sole legal obligation to pay outstanding tax liability stemming from a divorce decree or agreement. Changes from favorable to neutral if requesting spouse had knowledge that other spouse would not pay the tax. Unfavorable if requesting spouse has the sole legal obligation. Neutral if both spouses share the legal obligation

## Non-Streamlined Determination Factors

- Significant benefit – did requesting spouse receive significant benefit from funds that would otherwise be used to satisfy unpaid tax liability or deficiency (favorable/neutral)

Beyond 'normal' support

- Compliance with income tax laws – did requesting spouse make a good faith effort to comply with tax laws in the year in questions as well as subsequent years (favorable/neutral)
- Mental Health – is requesting spouse in poor mental health (favorable/neutral)
- Physical Health – is the requesting spouse in poor physical health (favorable/neutral)

## Polling Question 14

Did you know that there is a limited time to request relief from the time the IRS begins collection of the tax?

## How to Request Relief

- File IRS Form 8857 and enter information to determine which type of relief requesting spouse is seeking
- The IRS will review the form and let applicant know if they qualify
- Form should be filed when requesting spouse becomes aware of unpaid liability or deficiency for which they believe they are responsible
- Typically applicant has 2 years from the time the IRS starts collecting the tax to file a request

There are some exceptions

IRS Form 8857  
Request for Innocent Spouse Relief  
(page 1 of 7)

**Form 8857**  
Rev. January 2014  
Department of the Treasury  
Internal Revenue Service

**Request for Innocent Spouse Relief**  
OMB No. 1545-1046

Information about Form 8857 and its separate instructions is at [www.irs.gov/form8857](http://www.irs.gov/form8857).

**Important things you should know**

- Do not file this form with your tax return. See Where To File in the instructions.
- Review and follow the instructions to complete this form. Instructions can be obtained at [www.irs.gov/form8857](http://www.irs.gov/form8857) or by calling 1-800-TAX-FORM (1-800-829-3676).
- While your request is being considered, the IRS generally cannot collect any tax from you for the year(s) you request relief. However, filing this form extends the amount of time the IRS has to collect the tax you owe, if any, for those years.
- The IRS is required by law to notify the person on line 5 that you requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you enter on line 3. This will be done before the IRS issues preliminary and final determination letters.
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer.

**Part I Should you file this form?**

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe your current or former spouse should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse relief.

Innocent spouse relief may also be available if you were a resident of a community property state (see list of community property states in the instructions) and did not file a joint federal income tax return and you believe you should not be held responsible for the tax attributable to an item of community income.

**1 Do either of the paragraphs above describe your situation?**

Yes. You should file this Form 8857. Go to question 2.  
 No. Do not file this Form 8857, but go to question 2 to see if you need to file a different form.

**2 Did the IRS take your share of a joint refund from any tax year to pay any of the following past-due debt(s) owed ONLY by your spouse? • Child support • Spousal support • Student loan (or other federal nontax debt) • Federal or state taxes**

Yes. You may be able to get back your share of the refund. See Form 8379, Injured Spouse Allocation, and the instructions to that form. Go to question 3 if you answered "Yes" to question 1.  
 No. Go to question 3 if you answered "Yes" to question 1. If you answered "No" to question 1, do not file this form.

**3 If you determine you should file this form, enter each tax year you want innocent spouse relief. It is important to enter the correct year. For example, if the IRS used your 2011 income tax refund to pay a 2009 joint tax liability, enter tax year 2009, not tax year 2011.**

Tax Year	Tax Year	Tax Year	Tax Year
_____	_____	_____	_____

**Part II Tell us about yourself and your spouse for the tax years you want relief**

Your current name (see instructions) \_\_\_\_\_ Your social security number \_\_\_\_\_

**Address where you wish to be contacted. If this is a change of address, see instructions.**

Number and street or P.O. box \_\_\_\_\_ Apt. no. \_\_\_\_\_ County \_\_\_\_\_

City, town or post office, state, and ZIP code. If a foreign address, see instructions. \_\_\_\_\_

Best or safest daytime phone number (between 6 a.m. and 6 p.m. Eastern Time) \_\_\_\_\_

**5 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.**

That person's current name _____	Social security number (if known) _____
Current home address (number and street) (if known). If a P.O. box, see instructions. _____	Apt. no. _____
City, town or post office, state, and ZIP code. If a foreign address, see instructions. _____	Daytime phone number (between 6 a.m. and 6 p.m. Eastern Time) _____

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 33687V Form 8857 (Rev. 1-2014)

IRS Form 8857  
Request for Innocent Spouse Relief  
(page 2 of 7)

Form 8857 (Rev. 1-2014) Page 2

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**Part II Tell us about yourself and your spouse for the tax years you want relief (Continued)**

**6 What is the current marital status between you and the person on line 5?**

Married and still living together

Widowed since MM DD YYYY Attach a photocopy of the death certificate and will (if one exists).

Legally separated since MM DD YYYY Attach a photocopy of your entire separation agreement.

Divorced since MM DD YYYY Attach a photocopy of your entire divorce decree.

Note. A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

**7 What was the highest level of education you had completed when the return(s) were filed? If the answers are not the same for all tax years, explain.**

Did not complete high school

High school diploma or equivalent

Some college

College degree or higher. List any degrees you have ▶ \_\_\_\_\_

List any college-level business or tax-related courses you completed ▶ \_\_\_\_\_

Explain ▶ \_\_\_\_\_

**8 Were you or other members of your family a victim of spousal abuse or domestic violence, or suffering the effects of such abuse during any of the tax years you want relief or when any of the returns were filed for those years?**

Yes. If you want the IRS to consider this information in making its determination, complete Part V of this form in addition to other parts of the form. First read the instructions for Part V, to understand how the IRS will proceed with evaluating your claim for relief in these circumstances.

If you checked "Yes" above, we will put a note on your separate account. This will enable us to respond appropriately and be sensitive to your situation. We will remove the note from your account if you request it (as explained in the instructions).

If you do not want us to put a note on your account, check here \_\_\_\_\_

No. Complete the other parts of this form except for Part V.

**9 When any of the returns listed on line 3 were filed, did you have a mental or physical health problem or do you have a mental or physical health problem now? If the answers are not the same for all tax years, explain below.**

Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

No.

Explain ▶ \_\_\_\_\_

**10 Is there any information you are afraid to provide on this form, but are willing to discuss?**

Yes  No

**Part III Tell us if and how you were involved with finances and preparing returns for those tax years**

**11 Did you agree to file a joint return?  Yes  No**

Explain why or why not ▶ \_\_\_\_\_

**12 Did you sign the joint return? See instructions.  Yes  No**

Explain why or why not ▶ \_\_\_\_\_

Form 8857 (Rev. 1-2014)



Form 8857 (Rev. 1-2014) Page 5

**Note.** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**Part IV Tell us about your current financial situation (Continued)**

**22 How many people are currently in your household, including yourself?** Adults \_\_\_\_\_ Children \_\_\_\_\_

**Tell us your current average monthly income and expenses for your entire household.**

**Monthly Income** — If family or friends are helping to support you, include the amount of support as gifts below.

	Amount
Gifts	
Wages (Gross pay)	
Pensions	
Unemployment	
Social security	
Government assistance, such as housing, food stamps, grants	
Alimony	
Child support	
Self-employment business income	
Rental income	
Interest and dividends	
Other income, such as disability payments, gambling winnings, etc. List each type below:	
Type _____	
Type _____	
Type _____	
<b>Total Monthly Income</b>	

**Monthly Expenses** — Enter all expenses, including expense paid with income from gifts.

	Amount
<b>Food and Personal Care:</b>	
Food	
Housekeeping supplies	
Clothing and clothing services	
Personal care products and services	
<b>Transportation:</b>	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc.	
Public transportation	
<b>Housing and Utilities:</b>	
Rent or mortgage	
Real estate taxes and insurance	
Electric, oil, gas, water, trash, etc.	
Telephone and cell phone	
Cable and internet	
<b>Medical:</b>	
Health insurance premiums	
Out-of-pocket expenses	
<b>Other:</b>	
Child and dependent care	
Caregiver expenses	
Income tax withholding (federal, state, and local)	
Estimated tax payments	
Term life insurance premiums	
Retirement contributions (employer required)	
Retirement contributions (voluntary)	
Union dues	
Unpaid state and local taxes (minimum payment)	
Student loans (minimum payment)	
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and garnishments). List each type below:	
Type _____	
Type _____	
Type _____	
Miscellaneous	
<b>Total Monthly Expenses</b>	

Form 8857 (Rev. 1-2014)

**IRS Form 8857**  
**Request for Innocent Spouse Relief**  
 (page 5 of 7)

Form 8857 (Rev. 1-2014) Page 6

**Note.** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**Part V Complete this part if you were (or are now) a victim of domestic violence or spousal abuse**

As stated in line 4, providing this additional information is not mandatory but may strengthen your request. **Additionally, if you prefer to provide this information only, check the "Yes" box on line 5b.**

If you were (or are now) a victim of domestic violence or spousal abuse by the person on line 5, the IRS will consider the information you provide in this part to determine whether to grant innocent spouse relief. However, the IRS is required by law to notify the person on line 5 that you requested this relief. There are no exceptions to this rule. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you entered on line 3. This will be done before the IRS issues preliminary and final determination letters. However, the IRS is also required by law to keep all the personal identifying information (such as current name, address, and employment-related information) of both you and the person on line 5 confidential. This means that the IRS cannot disclose one person's information to the other person. If the IRS does not grant you relief and you choose to petition the Tax Court, your personal identifying information is available, unless you ask the Tax Court to withhold it.

The person on line 5 will receive a questionnaire about the tax years you entered on line 3. Except for your current name, address, phone numbers, and employer, this form and any attachments could be disclosed to the person on line 5. If you have any privacy concerns, see instructions.

The IRS understands and is sensitive to the effects of domestic violence and spousal abuse, and encourages victims of domestic violence to call 911 if they are in immediate danger. If you have concerns about your safety, please consider contacting the 24-hour Confidential National Domestic Violence Hotline at 1-800-799-SAFE (7233), or 1-800-787-3224 (TTY), or 1-855-412-1001 (Video Phone Only for Deaf Callers) before you file this form. A representative from the IRS may call you to gather more information and discuss your request. Be sure you enter your correct contact information on line 4.

**24a During any of the tax years for which you are seeking relief or when any of the returns were filed for those years, did the person on line 5 do any of the following? Check all that apply. (Note: If this does not apply to you, skip lines 24a, b, and c, and complete lines 25 through 28.)**

- Physically harm or threaten you, your children, or other members of your family.
- Sexually abuse you, your children, or other members of your family.
- Make you afraid to disagree with him/her.
- Criticize or insult you or frequently put you down.
- Withhold money for food, clothing, or other basic needs.
- Make most or all the decisions for you, including financial decisions.
- Restrict or control who you could see or talk to or where you could go.
- Isolate you or keep you from contacting your family members and/or friends.
- Cause you to fear for your safety in any other way.
- Stalk you, your children, or other members of your family.
- Abuse alcohol or drugs.

**b Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return.**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**c Attach photocopies of any documentation you have, such as:**

- Protection and/or restraining order.
- Police reports.
- Medical records.
- Doctor's report or letter.
- Any other documentation you may have.
- Any photographs.
- A statement from someone who was aware of or witnessed the abuse or the results of the abuse (where possible).
- Any other documentation you may have.

**25 Are you afraid of the person listed on line 5?**  
 Yes  No

**26 Does the person listed on line 5 pose a danger to you, your children, or other members of your family?**  
 Yes  No

**27 Were the police, sheriff, or other law enforcement ever called?**  
 Yes  No

**28 Was the person listed on line 5 charged or arrested for abusing you, your children, or other members of your family?**  
 Yes. Provide details below:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 No

**29 Have you sought help from a local domestic violence program?**  
 Yes. Provide details below:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 No

Form 8857 (Rev. 1-2014)

**IRS Form 8857**  
**Request for Innocent Spouse Relief**  
 (page 6 of 7)



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Innocent Spouse – asks IRS not to be liable for past due taxes stemming from a jointly filed return

Injured Spouse – asks IRS not apply tax refund to the other spouse's past tax debt.

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## Injured Spouse (IRS Form 8379)

You are an injured spouse if:

- You file a joint return, and;
- All or part of your share of the refund was or will be applied against the separate past-due federal tax, state tax, child support or federal non-tax debt (such as a student loan) of your spouse with whom you filed the joint return

If you are an injured spouse, you may be entitled to recoup your share of the refund

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**8379** Injured Spouse Allocation

OMB No. 1545-0074

Rev. February 2015  
Department of the Treasury  
Internal Revenue Service

Information about Form 8379 and its separate instructions is at [www.irs.gov/form8379](http://www.irs.gov/form8379). Attachment Sequence No. 104

**Part I** Should You File This Form? You must complete this part.

1 Enter the tax year for which you are filing this form. Answer the following questions for that year.

2 Did you (or will you) file a joint return?  
 Yes. Go to line 3.  
 No. Stop here. Do not file this form. You are not an injured spouse.

3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)  
 • Federal tax • State income tax • State unemployment compensation • Child support • Spousal support  
 • Federal nontax debt (such as a student loan)  
 Yes. Go to line 4.  
 No. Stop here. Do not file this form. You are not an injured spouse.

**Note.** If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was (or will be) applied. See *Innocent Spouse Relief*, in the instructions for more information.

4 Are you legally obligated to pay this past-due amount?  
 Yes. Stop here. Do not file this form. You are not an injured spouse.  
 No. Go to line 5a.

**Note.** If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was (or will be) applied. See *Innocent Spouse Relief*, in the instructions for more information.

5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see instructions)  
 Yes. Enter the name(s) of the community property state(s) \_\_\_\_\_  
 Go to line 5b.  
 No. Skip line 5b and go to line 6.

5b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see instructions)  
 Yes. Skip lines 6 through 9. Go to Part II and complete the rest of this form.  
 No. Go to line 6.

6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?  
 Yes. Skip lines 7 through 9 and go to Part II and complete the rest of this form.  
 No. Go to line 7.

7 Did you have earned income, such as wages, salaries, or self-employment income?  
 Yes. Go to line 8.  
 No. Skip line 8 and go to line 9.

8 Did (or will) you claim the earned income credit or additional child tax credit?  
 Yes. Skip line 9 and go to Part II and complete the rest of this form.  
 No. Go to line 9.

9 Did (or will) you claim a refundable tax credit? (see instructions)  
 Yes. Go to Part II and complete the rest of this form.  
 No. Stop here. Do not file this form. You are not an injured spouse.

**Part II** Information About the Joint Tax Return for Which This Form Is Filed

10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If injured spouse, check here <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If injured spouse, check here <input type="checkbox"/>

11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable.  Yes  No

12 Do you want any injured spouse refund mailed to an address different from the one on your joint return?  Yes  No  
 If "Yes," enter the address.

Number and street \_\_\_\_\_ City, town, or post office, state, and ZIP code \_\_\_\_\_

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62474Q Form 8379 (Rev. 2-2015)

IRS Form 8379  
Injured Spouse Allocation  
(page 1 of 2)

Form 8379 (Rev. 2-2015) Page 2

**Part III** Allocation Between Spouses of Items on the Joint Tax Return (See the separate Form 8379 instructions for Part III.)

Allocated Items (Column (a) must equal columns (b) + (c) + (d))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Income: a. Income reported on Form(s) W-2			
b. All other income			
14 Adjustments to income			
15 Standard deduction or itemized deductions			
16 Number of exemptions			
17 Credits (do not include any earned income credit)			
18 Other taxes			
19 Federal income tax withheld			
20 Payments			

**Part IV** Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Preparer's signature	Date	Phone number
Print/give preparer's name	Signature	Date
Preparer's name	Preparer's address	Preparer's phone number

Form 8379 (Rev. 2-2015)

IRS Form 8379  
Injured Spouse Allocation  
(page 2 of 2)



## Tax Court – Innocent Spouse Relief

- Requesting spouse may file a tax court petition after Final Notice of Determination has been issued by the Appeals Division
- Requesting spouse may also file a tax court petition if 6 months have passed since filing of initial request
- Requesting spouse may also file a tax court petition in conjunction with a substantive deficiency determination (if requesting spouse “meaningfully participated” in the tax court case, using the innocent spouse defense may be prevented)

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[www.taxresolutioninstitute.org/forms](http://www.taxresolutioninstitute.org/forms)  
to access the most  
current version of these forms

# Appeals

*(part 1)*

## Appeal Topics Overview

- Collection Appeal Rights
  - Collection Due Process (“CDP”) Form 12153
  - Collection Appeals Process (“CAP”) Form 9423
- Offer in Compromise Appeal
- Request for Mediation
- Fast Track Settlement
- Taxpayer Advocate

# Collection Appeal Rights

Two options...

- Collection Due Process (“CDP”) Form 12153
- Collection Appeals Process (“CAP”) Form 9423

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<b><u>CAP (Form 9423)</u></b>	<b><u>CDP (Form 12153)</u></b>
Levy or seizure action that has been or will be taken	Notice of Intent to Levy and Notice of Your Right to Hearing
A Notice of Federal Tax Lien (NFTL) that has been or will be filed	Notice of Federal Tax Lien Filing and Your Right to Hearing under IRC 6320
The filing of a notice of lien against an alter-ego or nominee’s property	Notice of Jeopardy Levy and Right to Appeal
Denials of requests to issue lien certificates, such as subordination, withdrawal, discharge or non-attachment	Notice of Levy on Your State Tax Refund
Rejected, proposed for modification or modified, or proposed for termination or terminated installment agreements	Notice of Levy and Notice of Your Right to a Hearing
Disallowance of taxpayer’s request to return levied property under IRC 6343(d)	You may petition the Tax Court post findings
Disallowance of property owner’s claim for return of property under IRC 6343(b)	Process takes significantly more time to reach a result than filing a CAP

## Similarities

- You may represent yourself
- You may be represented by an attorney
- You may be represented by a CPA
- You may be represented by any other person enrolled to practice before the IRS
- You may be represented by immediate family
- For businesses you may be represented by employees, partners or officers

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## Differences

- You may go to court if you disagree with results of CDP hearing
- You may not go to court following a CAP hearing
- CAP results come in a relatively short period of time

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# Collection Due Process

## IRS FORM 12153 Request for a Collection Due Process or Equivalent Hearing

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### IRS Form 12153 CDP (page 1 of 2)

Form **12153**  
(Rev. 12-2013) **Request for a Collection Due Process or Equivalent Hearing**

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320.
- Notice of Intent to Levy and Notice of Your Right to a Hearing.
- Notice of Jeopardy Levy and Right of Appeal.
- Notice of Levy on Your State Tax Refund.
- Notice of Levy and Notice of Your Right to a Hearing.

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) \_\_\_\_\_  
 Taxpayer Identification Number \_\_\_\_\_  
 Current Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

2. Telephone Number and Best Time to Call During Normal Business Hours

Home ( ) - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Work ( ) - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Cell ( ) - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.

3. Taxpayer Name: (Taxpayer 2) \_\_\_\_\_  
 Taxpayer Identification Number \_\_\_\_\_  
 Current Address \_\_\_\_\_  
(If Different from Address Above) City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

4. Telephone Number and Best Time to Call During Normal Business Hours

Home ( ) - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Work ( ) - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Cell ( ) - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.

5. Tax Information as Shown on the Lien or Levy Notice (If possible, attach a copy of the notice)

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

Form **12153** (Rev. 12-2013) Catalog Number 20085D www.irs.gov Department of the Treasury - Internal Revenue Service

**IRS Form  
12153  
CDP  
(page 2 of 2)**

Form **12153** (Rev. 12-2013) **Request for a Collection Due Process or Equivalent Hearing**

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)  
 Filed Notice of Federal Tax Lien     Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)  
 I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. See page 4 of this form for examples. You can add more pages if you don't have enough space. If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See [www.irs.gov](http://www.irs.gov) for copies of the forms. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.  
 Collection Alternative     Installment Agreement     Offer in Compromise     I Cannot Pay Balance  
 Lien     Subordination     Discharge     Withdrawal  
 Please explain: \_\_\_\_\_

My Spouse Is Responsible     Innocent Spouse Relief (Please attach Form 8857, Request for Innocent Spouse Relief, to your request.)

Other (For examples, see page 4)      
 Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary): \_\_\_\_\_

9. Signatures    I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (president, secretary, etc.) behind your signature.

**SIGN HERE**

Taxpayer 1's Signature	Date
Taxpayer 2's Signature (if a joint request, both must sign)	Date

I request my CDP hearing be held with my authorized representative (attach a copy of Form 2848)

Authorized Representative's Signature	Authorized Representative's Name	Telephone Number
---------------------------------------	----------------------------------	------------------

**IRS Use Only**

IRS Employee (Print)	Employee Telephone Number	IRS Received Date
----------------------	---------------------------	-------------------

Form 12153 (Rev. 12-2013)    Catalog Number 200850    [www.irs.gov](http://www.irs.gov)    Department of the Treasury - Internal Revenue Service

# Collection Appeal Rights

## IRS FORM 9423 Collection Appeal Request



**IRS Form  
9423  
CAP**

Form <b>9423</b> (August 2014)		Department of the Treasury - Internal Revenue Service <b>Collection Appeal Request</b> (Instructions are on the reverse side of this form)			
1. Taxpayer's name		2. Representative (Attach a copy of Form 2848, Power of Attorney)			
3. SSN/EIN	4. Taxpayer's business phone	5. Taxpayer's home phone	6. Representative's phone		
7. Taxpayer's street address					
8. City		9. State	10. ZIP code		
11. Type of tax (Tax form)		12. Tax periods being appealed		13. Tax due	
<b>Collection Action(s) Appealed</b>					
14. Check the Collection action(s) you are appealing					
<input type="checkbox"/> Federal Tax Lien		<input type="checkbox"/> Levy or Proposed Levy		<input type="checkbox"/> Seizure	
<input type="checkbox"/> Rejection of Installment Agreement		<input type="checkbox"/> Termination of Installment Agreement		<input type="checkbox"/> Modification of Installment Agreement	
<b>Explanation</b>					
15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.					
Under penalties of perjury, I declare that I have examined this request and any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete. A submission by a representative, other than the taxpayer, is based on all information of which the representative has any knowledge.					
16. <input type="checkbox"/> Taxpayer's or <input type="checkbox"/> Authorized Representative's signature (Only check one box)				17. Date signed	
<b>IRS USE ONLY</b>					
18. Revenue Officer's name		19. Revenue Officer's signature		20. Date signed	
21. Revenue Officer's phone		22. Revenue Officer's email address		23. Date received	
24. Collection Manager's name		25. Collection Manager's signature		26. Date signed	
27. Collection Manager's phone		28. Collection Manager's email address		29. Date received	
Form 9423 (Rev. 8-2014) Catalog Number 14106 <a href="http://www.irs.gov">www.irs.gov</a> Department of the Treasury - Internal Revenue Service					

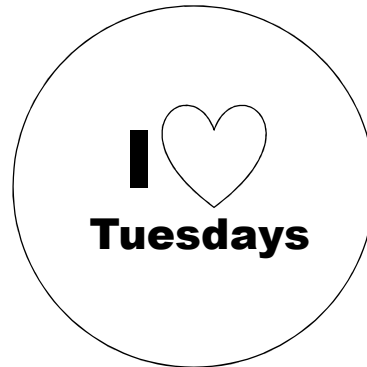
**Polling Question 15**

**Would you be interested in a  
free monthly tax webinar?**

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## Fast Track Settlement and Mediation (income tax audits)

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## Purpose

- To provide a quicker result for tax examinations
- Involves Appeals Officer sooner than otherwise may happen
- Either IRS or taxpayer may request either process
- Both parties must agree in order to begin either process

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## Fast Track Settlement

- Use form 14017
- Entire process should be less than 60 days
- Can be initiated at the appeals level
- Mediator considers hazards of litigation
- Neither the taxpayer nor the IRS (via examining agent) are obligated to accept the mediator's proposal.

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# Fast Track Settlement

## IRS FORM 14017 Application for Fast Track Settlement

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### IRS Form 14017 Application for Fast Track Settlement

**Application for Fast Track Settlement**

Submitted to Appeals		From		Type of Tax	
Date	Location	<input type="checkbox"/> LBI	<input type="checkbox"/> SB/SE	<input type="checkbox"/> TE/OE	<input type="checkbox"/> Other
Taxpayer name		Representative name (if applicable)			
Taxpayer TIN/EIN	Tax years	Name of Firm			
Address		Address			
City	State	Zip	City	State	Zip
Telephone	Fax	Telephone	Fax		
Examination Group / Team Manager			Source (FEO/CO, etc)		
City	State	Zip	Telephone	Fax	
Other Participants (if applicable)					
Name		Position or Affiliation		Phone	
<b>Signatures</b>					
<small>The undersigned request Appeals assistance in the Fast Track Settlement (FTS) process. The issues for which this assistance is requested are described in the Form(s) (501, Summary of Issues or Examination Re-Engineering) Lead Sheets or similar documents and the taxpayer's written response, and are attached to this application. By signing this application, taxpayer consents, pursuant to section 6103(c) of the Code, to the disclosure of the taxpayer's return and return information pertaining to the issues being considered in the FTS process to those persons named on the application as participants in the process. The prohibition against ex parte communications between Appeals personnel and other Service employees provided by section 1021(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 does not apply to the communications arising in FTS because Appeals personnel, in facilitating an agreement between the taxpayer and the other Service Operating Division, are not acting in their traditional Appeals settlement role. IRS employees, taxpayer and persons invited to participate by the IRS or taxpayer will not voluntarily disclose information regarding any communication made during the FTS session, except as provided by statute.</small>					
Taxpayer Signature			Date signed		
Taxpayer Spouse's Signature (if related to a joint return)			Date signed		
Taxpayer(s) Representative Signature			Date signed		
IRS Group / Team Manager Signature			Date signed		
Approving Operating Division Official (Signature and Title)			Date signed		
Accepted by Appeals Official (Appeals Team Manager Signature)			Date signed		
Accepted by Appeals Official (Appeals Program Manager Signature)			Date signed		
<input type="checkbox"/> Industry (IC) <input type="checkbox"/> Coordinated Industry Case (CIC) <input type="checkbox"/> Other _____           Potential Joint Committee <input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Industry <input type="checkbox"/> NR <input type="checkbox"/> HMT <input type="checkbox"/> RFPH <input type="checkbox"/> CTM <input type="checkbox"/> FFS           MFT: _____           PBC: _____           Listed Transaction <input type="checkbox"/> Yes <input type="checkbox"/> No					
Preferred Conference Site			Fast Track End Date		
Form 14017 (Rev. 10-2010)    Catalog Number 51767Y    www.irs.gov    Department of the Treasury - Internal Revenue Service					

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## Fast Track Mediation

- Use form 13369
- Mediator only views items at the examination level
- CANNOT be initiated at the appeals level
- Neither the taxpayer nor the IRS (via examining agent) are obligated to accept the mediators proposal.

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## Fast Track Mediation

IRS FORM 13369  
Agreement to Mediate

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**IRS Form  
13369  
Agreement  
to Mediate**

Agreement to Mediate		OMB No. 1545-1644
To: Appeals Team Manager		Date
Compliance Officer Information (The person to contact in Compliance about this case)		
Name	Title	
Office telephone number	ID/Badge number	
Taxpayer's Identification Number (TIN)	Year(s)	
Source (FBI/DOJ, etc.)	MPT	
Type of Tax (1045, 1120 Emp., etc) or Collection Issue (CCP, CIC, etc)		
Taxpayer's name	Phone (include Area Code)	
Home street address (P.O. Boxes are not allowed)		
City	State	ZIP code
Representative's name	Firm name	
Office street address (P.O. Boxes are not allowed)		
City	State	ZIP code
Office phone number (include Area Code)	FAX number (include Area Code)	
<small>IRS and Treasury employees who participate in any way in the mediation process and any person under contract to the IRS invited to participate, will be subject to the confidentiality and disclosure provisions of the Internal Revenue Code, including I.R.C. sections 6103, 7213, 7213A, and 7421. One also § 6103, section 57A. The parties also acknowledge that IRS and all other Treasury employees involved in the mediation are bound by I.R.C. section 7424(b) and must report information concerning violations of any revenue law to the Secretary. The Mediator will have the right to ask either party for additional information if deemed necessary for a full understanding of the issues being mediated. A copy of any submission a party gives to the mediator will be provided simultaneously to the other party.</small>		
<small>The Taxpayer consents to the disclosure by the IRS of the Taxpayer's returns and return information incident to the mediation to any participant or observer for the Taxpayer, including persons providing expert assistance to the IRS. If the mediation agreement is executed by a person pursuant to a power of attorney executed by the Taxpayer, the power of attorney must clearly express the Taxpayer's grant of authority to consent to disclosure the Taxpayer's returns and return information by the IRS to third parties, and a copy of that power of attorney must be attached to this agreement.</small>		
Taxpayer's signature	Date signed	
Taxpayer's signature	Date signed	
Taxpayer's Representative signature	Date signed	
Compliance Officer's signature	Date signed	
Other Participants (if applicable)		
Name	Position or Affiliation	Phone (include Area Code)
Name	Position or Affiliation	Phone (include Area Code)
Name	Position or Affiliation	Phone (include Area Code)
Form 13369 (4-2011) Catalog Number 353270 www.irs.gov Department of the Treasury - Internal Revenue Service		

# Taxpayer Advocate

Use form to request Taxpayer Advocate Service (TAS) assistance when:

- Taxpayer's problem with IRS is causing financial difficulties to taxpayer, taxpayer's family or taxpayer's business
- Taxpayer or taxpayer's business is facing an immediate threat or adverse action
- Taxpayer has tried repeatedly to contact the IRS, but no one has responded, or the IRS has no responded by the date promised
- If TAS does not respond within 1 week, contact TAS office via telephone

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# Taxpayer Advocate

## IRS FORM 911 Request for Taxpayer Advocate

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### IRS Form 911 Request for Taxpayer Advocate (page 1 of 2)

Form <b>911</b> (February 2015)	Department of the Treasury - Internal Revenue Service <b>Request for Taxpayer Advocate Service Assistance</b> (And Application for Taxpayer Assistance Order)	OMB Number 1546-1504
<b>Section I - Taxpayer Information</b> (See Pages 2 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)		
1a. Your name as shown on tax return		1b. Taxpayer Identifying Number (SSN, ITIN, EIN)
2a. Spouse's name as shown on tax return (if applicable)		2b. Spouse's Taxpayer Identifying Number (SSN, ITIN)
3a. Your current street address (Number, Street, & Apt. Number)		
3b. City	3c. State (or Foreign Country)	3d. ZIP code
4. Fax number (if applicable)	5. Email address	
6. Tax form number (1040, 941, 720, etc.)		7. Tax year(s) or period(s)
8. Person to contact if Section II is not being used		9a. Daytime phone number
10. Best time to call		9b. <input type="checkbox"/> Check here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
11. Preferred language (if applicable) <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter needed - Specify language other than English (including sign language) <input type="checkbox"/> Other (please specify) _____		
12a. Please describe the tax issue you are experiencing and any difficulties it may be creating (if more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b.)		
12b. Please describe the relief/assistance you are requesting (if more space is needed, attach additional sheets.)		
I understand that Taxpayer Advocate Service employees may contact third parties in order to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive notice pursuant to section 7522(c) of the Internal Revenue Code, of third parties contacted in connection with this request.		
13a. Signature of Taxpayer or Corporate Officer, and title, if applicable		13b. Date signed
14a. Signature of spouse		14b. Date signed
<b>Section II - Representative Information</b> (Attach Form 2848 if not already on file with the IRS.)		
1. Name of authorized representative		2. Centralized Authorization File (CAF) number
3. Current mailing address		4. Daytime phone number
		5. Fax number <input type="checkbox"/> <small>Check if Cell Phone</small>
6. Signature of representative		7. Date signed
Catalog Number 106653      www.irs.gov      Form <b>911</b> (Rev. 2-2015)		

**IRS Form 911 Request for Taxpayer Advocate**  
(page 2 of 2)

Page 2

**Section III – Initiating Employee Information (Section III is to be completed by the IRS only)**

Taxpayer name \_\_\_\_\_ Taxpayer Identifying Number (TIN) \_\_\_\_\_

1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.
---------------------	-----------------	--------------	------------------------	--------------------------

5. How identified and received (Check the appropriate box)

IRS Function identified issue as meeting Taxpayer Advocate Service (TAS) criteria

(f) Functional referral (Function identified taxpayer issue as meeting TAS criteria).

(c) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling.

Name of Senator/Representative \_\_\_\_\_

Taxpayer or Representative requested TAS assistance

(n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site.

(a) Functional referral (taxpayer or representative specifically requested TAS assistance).

6. IRS received date \_\_\_\_\_

7. TAS criteria (Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only)

(1) The taxpayer is experiencing economic harm or is about to suffer economic harm.

(2) The taxpayer is facing an immediate threat of adverse action.

(3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).

(4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.

(If any Items 1-4 are checked, complete Question 9 below)

(5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.

(6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised.

(7) A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.

(8) The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.

(9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers (TAS Use Only)

8. What action(s) did you take to help resolve the issue? (This block MUST be completed by the initiating employee if you were unable to resolve the issue, state the reason why (if applicable))

9. Provide a description of the Taxpayer's situation, and where appropriate, explain the circumstances that are creating the economic burden and how the Taxpayer could be adversely affected if the requested assistance is not provided (This block MUST be completed by the initiating employee)

10. How did the taxpayer learn about the Taxpayer Advocate Service

IRS Forms or Publications  Media  IRS Employee  Other (please specify) \_\_\_\_\_

Catalog Number 150855 [www.irs.gov](http://www.irs.gov) Form 911 (Rev. 2-2015)

# Afternoon Break

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# Appeals *(part 2)*

# Tax Court

revisited...

# Tax Court

## Advantages

- Chances of a favorable result to the taxpayer generally has a high probability
- Over 90% of tax court cases reach settlement prior to trial
- Area Counsel Considers the “Hazards of Litigation”

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# Tax Court

## Disadvantages

- You cannot go to tax court if you have already paid the tax in question (Claims Court or Federal District Court)
- Tax court meets infrequently and a result will take a long time
- Trial is typically calendared more than 6 months from the time a petition is filed
- Small cases often take a year to decide
- Cost to petition (necessity for an attorney)

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## Polling Question 16

On a scale from 1 – 4 what is your comfort level filing an IRS appeal?

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## Tax Court

Types of Tax Court

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# Tax Court

## Small Tax Court (S Case) Proceedings

- Cases sent to Office of Appeals
- Cases can not exceed liability of \$50,000 per year
- Nominal filing fee
- Taxpayer will receive notice of trial, standing pre-trial order and trial memorandum
- IRS counsel may request meeting to discuss the case

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# Tax Court

## Small Tax Court (S Case) Proceedings

- Burden of proof is on the taxpayer
- Judge may render decision at trial or by mail
- Court will send bill for remaining taxes
- Legal briefs typically not necessary
- Findings can not be appealed to Court of Appeals

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# Tax Court

## Regular Tax Court Proceedings

- Most cases settle before trial
- Nominal filing fee
- Requires submission of legal briefs by IRS and taxpayer
- May request reclassification as an S Case if taxpayer is willing to waive right to contest tax assessed above \$50,000

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## US Tax Court Petition Package (page 1 of 5)

### Information About Filing a Case in the United States Tax Court

Attached are the forms to use in filing your case in the United States Tax Court.

It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217.

#### Small Tax Case or Regular Tax Case

If you seek review of one of the four types of IRS Notices listed in paragraph 1 of the petition form (Form 2), you may file your petition as a "small tax case" if your dispute meets certain dollar limits (described below). "Small tax cases" are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s).

You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

**Dollar Limits:** Dollar limits for a small tax case vary slightly depending on the type of IRS action you seek to have the Tax Court review:

- (1) If you seek review of an IRS Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.
- (2) If you seek review of an IRS Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.
- (3) If you seek review of an IRS Notice of Determination Concerning Your Request for Relief From Joint and Several Liability (or if the IRS failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the IRS at least 6 months ago), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.
- (4) If you seek review of an IRS Notice of Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

#### Enclosures

To help ensure that your case is properly processed, please enclose the following items when you mail your petition to the Tax Court:

1. A copy of the Notice of Deficiency or Notice of Determination the IRS sent you;
2. Your Statement of Taxpayer Identification Number (Form 4);
3. The Request for Place of Trial (Form 5); and
4. The \$60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court"; or, if applicable, the fee waiver form.

For further important information, see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.



US Tax Court Petition Package (page 4 of 5)

UNITED STATES TAX COURT www.ustaxcourt.gov

Petitioner(s) v. COMMISSIONER OF INTERNAL REVENUE, Respondent. Docket No.

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER (E.g., Social Security number(s), employer identification number(s))

Name of Petitioner, Petitioner's Taxpayer Identification Number, Name of Additional Petitioner, Additional Petitioner's Taxpayer Identification Number

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:

SIGNATURE OF PETITIONER OR COUNSEL, DATE, SIGNATURE OF ADDITIONAL PETITIONER, DATE

US Tax Court Petition Package (page 5 of 5)

UNITED STATES TAX COURT www.ustaxcourt.gov

Petitioner(s) v. COMMISSIONER OF INTERNAL REVENUE, Respondent. Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (\*).

- ALABAMA, ALASKA, ARIZONA, ARKANSAS, CALIFORNIA, COLORADO, CONNECTICUT, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, HAWAII, IDAHO, ILLINOIS, INDIANA, IOWA, KANSAS, KENTUCKY, LOUISIANA, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI, MONTANA, NEBRASKA, NEVADA, NEW HAMPSHIRE, NEW JERSEY, NEW MEXICO, NEW YORK, NORTH CAROLINA, NORTH DAKOTA, OHIO, OKLAHOMA, OREGON, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, SOUTH DAKOTA, TENNESSEE, TEXAS, UTAH, VERMONT, VIRGINIA, WASHINGTON, WEST VIRGINIA, WISCONSIN, WYOMING

Signature of Petitioner(s) or Counsel, Date

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## Tax Court

Who can file a petition?

- Any person who has received a notice of deficiency
- Any person who has received a notice of determination
- In some instances a petition may be filed for relief from joint and several liability (innocent spouse relief)

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## Tax Court

Who can appear in tax court?

- An attorney admitted to practice in tax court
- A non-attorney admitted to practice in tax court
- A taxpayer without representation

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Visit  
[www.taxresolutionintitute.org/forms](http://www.taxresolutionintitute.org/forms)  
to access the most  
current version of these forms

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Polling Question 17

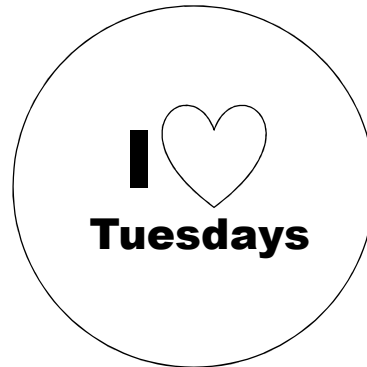
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practitioner's forum to have your tax resolution  
questions answered?

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## IRS Criminal Investigation ("CI")

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## Overview

- Headquartered in Washington DC
- Approximately 2,600 special agents
- When individuals and corporations make deliberate decisions to not comply with the law, they face the possibility of a civil audit or criminal investigation
- Agents use specialized forensic technology to recover financial data
- Conviction rate is one of the highest in federal law enforcement

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## History

- Created July 1, 1919
- Called to probe in assertions of tax fraud
- Was originally composed of a small group of postal inspectors
- Became known nationwide when they assisted in the conviction of Al Capone for income tax evasion
- Changed its name to Criminal Investigation (“CI”) in 1978
- Primary objective is to ensure the integrity and fairness of the United States tax system

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## Polling Question 18

Do you service clients outside your local region?

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## CI's Main Concerns

- Tax evasion
- Filing a false return
- Failure to file a tax return

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**Year-over-Year Comparison (2013 – 2015)**

	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>
Investigations Initiated	3,853	4,297	5,314
Prosecution Recommendations	3,289	3,478	4,364
Indictments/Information's	3,208	3,272	3,865
Convictions	2,879	3,110	3,311
Sentenced*	3,092	3,268	2,812
Percent to Prison	80.8%	79.6%	80.1%

\* Incarceration includes confinement to federal prison, halfway house, home detention, or some combination thereof.

Data Source: Criminal Investigation Management Information System



**Summons**

In the matter of \_\_\_\_\_  
 Internal Revenue Service (Division): Criminal Investigation  
 Industry/Area (name or number): Houston Field Office  
 Period: 2007-2012

The Commissioner of Internal Revenue

To: \_\_\_\_\_  
 At: \_\_\_\_\_

You are hereby summoned and required to appear before Special Agent Jason Webb or his designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attachment:  
 If the production of the requested records is anticipated to cost more than \$500, please contact Jason Webb at (281) 721-5302 prior to production.

Sample

**Attestation**

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Jason Webb \_\_\_\_\_ Special Agent  
 Signature of IRS officer serving the summons Title

Business address and telephone number of IRS officer before whom you are to appear:  
 8701 S GESSNER #1010, HOUSTON, TX 77074 (281) 721-8382, (281) 836-6666  
 Place and time for appearance at: 8701 S GESSNER #1010, HOUSTON, TX 77074

**IRS** on the 29 day of April, 2013 at 10 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 17 day of April, 2013.  
 Department of the Treasury Internal Revenue Service  
Jason Webb \_\_\_\_\_ Special Agent  
 Signature of issuing officer Title  
 www.irs.gov N/A  
 Form 2026 (Rev. 10-2010) Signature of approving officer (if applicable) Title  
 Catalog Number 214604 Part A - to be given to person summoned

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## *Interesting CI Fact*

...they tell me that the CI threshold for understatement of tax is \$30,000

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## Group Discussion *(time permitting)*

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## Polling Question 19

Do you currently measure  
your sales results?

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Group Discussion  
*(time permitting)*

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## Polling Question 20

Will you have a nice weekend?

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## FAQ's

1. **Installment Agreements** – what should I do if my client qualifies for a streamlined installment agreement but is unable to afford the monthly payment amount?
2. **Offer in Compromise** – can my client who has been assessed a Civil Penalty stemming from the Trust Fund portion of payroll tax liability submit an offer?
3. **Bankruptcy** – if my client filed their 2009 tax return on June 15, 2010 which was on extension, can they file for bankruptcy on June 16, 2013 and discharge their 2009 tax liability under the 3-year rule?
4. **Appeals** – which type of appeal, CAP or CDP allows you to make an argument in tax court? (Stay tuned for the next webinar...)

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## Summary of topics covered today

- Taxes and Bankruptcy
- IRS Appeals
- Innocent spouse relief
- IRS Criminal Investigation (CI)
- Advanced offers in compromise
- Sales

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## **Our mission today...**

- 1) Help you make money**
- 2) Teach you how to become a tax resolution specialist;**
- 3) Become your tax resolution partner; or**
- 4) Become your trusted referral source**

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Email us at: [info@taxresolutioninstitute.org](mailto:info@taxresolutioninstitute.org)  
Call us at: (800) 747-8718

**I'm Peter Stephan....**

**...and this is TRI**

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