

Tax & Tax Resolution Essentials 99A

TRI

free web series

“Busy Season”

...all year long

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

Your Presenter



...meet Peter Stephan

What we will cover today

- Solving income & payroll tax problems
- Installment agreements
- Offers in compromise
- Taxes and bankruptcy
and...

What we will cover today (continued)

- Audits
- Appeals (Tax Court, Fast Track Appeal Options – FTS & FTM)
- Selling and marketing your services

Income Taxes



Solving Income Tax Issues

5 most common methods:

- Installment agreement
- Currently Not Collectible (“CNC”) Status
- Partial-pay installment agreement (“PPIA”)
- Offer in compromise (“OIC”)
- Discharging taxes in bankruptcy

Payroll Taxes



Components of Delinquent Payroll Tax Liabilities

Comprised of

- Trust fund portion (employee withholdings including taxes, Social Security and Medicare)
- Non trust fund portion
- Interest (compounded daily)
- Penalties

Not Dischargeable in Bankruptcy

Trust Fund portion assessed personally to “Responsible Person/s”

A person will be held personally liable for the withheld taxes if...

they are responsible for its collection and payment; or

their failure to collect the tax and pay it over is “willful”

Solving Payroll Tax Issues

5 most common methods:

- Installment agreement
- Partial-pay installment agreement (PPIA)
- In-business offer in compromise (“OIC”)
- Walk away from business and pay trust fund portion only
- Hybrid Bulk-Sale and OIC

Have you visited our website?

www.taxresolutioninstitute.org

If you currently have a client or clients with tax issues and need assistance right away

call our office at

(800) 658-7590

or

email us at

info@taxresolutioninstitute.org

Installment Agreements



Installment Agreement Forms

433A - Collection information statement for individuals (Revenue Officer)

433F - Abridged collection information statement for individuals (automated collections)

433B - Collection information statement for businesses

Polling Question 1

How many collection cases do you handle per year?

- None
- 1 – 5
- 6 – 10
- more than 10

Visit our website
to view the comprehensive
list of courses we offer

www.taxresolutioninstitute.org

Offers in Compromise



Three types of offers...

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

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?
- 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?

Offer in Compromise Formula

$$\begin{aligned} &\text{Quick sale value of assets} \\ &+ \\ &12 \text{ times MDI*} \\ &= \\ &\text{OFFER AMOUNT} \end{aligned}$$

*MDI – monthly disposable income

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?

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

To submit an offer use...

IRS Form 656

5 tips to help your client's with tax issues

- Before you contact the IRS to discuss an installment agreement or OIC, file upcoming tax returns to include the additional liability in your negotiations
- If your client owes a substantial amount to the IRS, request that the case be assigned to a Revenue Officer
- Before your client commits to making installment payments toward back taxes, be sure they are making estimated payments on current year taxes
- If your client has too much disposable income, consider having them adjust their spending by leasing an automobile or purchasing term life insurance.
- If your client is to be assessed the trust fund recovery penalty, try and persuade the Revenue Officer to enact IRS Status 63

Taxes and Bankruptcy



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

Tax Resolution Essentials

Be sure to visit our website to find:

- Comprehensive course offerings in several formats including live, webcast and webinar
- eLearning courses that can be accessed 24 hours per day, 7 days per week
- Live support, site-wide discounts and other valuable tools for subscribers
- Textbooks and other learning materials
- Sales and marketing tools
- and much more...

Audits



IRS Audits

Topics

- What is a 30-day letter?
- What is a 90-day letter?
- If 90 days has passed how to get another “bite at the apple”

30-Day Letter

- IRS Letter 950
- Federal income tax audit concluded
- Revenue Agent's Report (RAR) has been issued outlining proposed changes
- May be bypassed if time remaining on the statute of limitations is insufficient

Options

- Accept and pay proposed liability
- Appeal findings
- Do nothing in anticipation of receiving Notice of Deficiency (90-day letter)

IRS
30-Day
Letter
(page 1 of 2)



Department of the Treasury
Internal Revenue Service
Large Business and International
5218 Atlantic Avenue, 1st Floor
Mays Landing NJ 08330

Date:
March 19, 2015
Taxpayer ID number:
[REDACTED]
Form:
1040
Tax periods ended:
December 31, 2008
December 31, 2009



UNITED STATES

Person to contact:
D. Christy Hartnett
Contact telephone number:
609-625-7833
Contact fax number:

Employee ID number:
1001716008
Response due date:
April 18, 2015

Dear [REDACTED]

I am enclosing two copies of an examination report showing proposed changes to your tax for the periods listed above. Review the report, and tell us whether you agree or disagree with the changes **by the response due date listed above**. If you have an interest in any partnerships, S corporations, trusts, etc., this report may not reflect examinations of those entities. Changes to those accounts could also affect your tax.

If you agree with the proposed changes in the report

1. Sign and date one copy of the examination report (or agreement form if enclosed). If you filed a joint return, both spouses must sign.
2. Include payment for the full amount you owe (if the report shows you owe additional tax) to limit penalty and interest charges to your account. Make payment payable to the United States Treasury.
3. Return the signed and dated examination report or agreement form with your payment **by the response due date** in the enclosed envelope.

If you agree, but can't pay the full amount you owe

Sign, date, and return one copy of the examination report or agreement form, as explained above, and pay as much as you can. You can call the person listed above to discuss payment. We explain payment options in the enclosed Publication 3498, *The Examination Process*. You can also visit www.irs.gov and search "tax payment options" for more information about:

- Installment agreements
- Automatic payment deductions
- Payroll deductions
- Credit card payments

If you don't enclose full payment for the additional tax, interest, and penalties, we'll bill you for the unpaid amounts. If you are a C Corporation, the law requires us to charge an interest rate 2% higher than the standard rate on deficiencies of \$100,000 or more (Section 6621(c) of the Internal Revenue Code).

IRS
30-Day
Letter
(page 2 of 2)

If you don't agree with the proposed changes in the report

You can contact the person listed above to request a meeting or telephone conference with me. If you still don't agree after the meeting or telephone conference and want to request a conference with the Office of Appeals, you must take one of the following actions **by the response due date**:

- If the total proposed change to your tax and penalties is **\$25,000 or less** for each referenced tax period, you can request an Appeals conference by sending us either:
 - A completed Form 12203, *Request for Appeals Review* (enclosed). A fillable version of this form is available at www.irs.gov/formspubs.
 - A letter that requests an Appeals conference, and explains the changes you don't agree with and the reasons why you don't agree.
- If the total proposed change to your tax and penalties is **more than \$25,000** for any referenced tax period, you must follow the instructions in the enclosed Publication 3498 to submit a formal protest.

For Appeals to have enough time to consider your case, the statute of limitations generally must have at least 365 days remaining when Appeals receives it. If additional time is needed, we will request your consent to extend the period the law provides to assess additional tax. If you don't consent to extend the statute, we'll close your case based on the proposed changes and send you a notice of deficiency (explained below). For estate tax cases only, there must be at least 270 days remaining on the non-extendable statute of limitations when Appeals receives the case.

If you request an Appeals conference

An Appeals officer will contact you. Appeals conferences are informal and can be by correspondence, telephone, or in person. Appeals is an independent office and resolves most disputes informally and promptly. A conference with our Appeals office may:

- Help you avoid court costs, such as Tax Court filing fees
- Resolve the matter sooner
- Limit or prevent interest and penalties from increasing on your account

If you don't reply by the response due date

We'll process your case based on the proposed changes and send you a notice of deficiency. The notice normally gives you 90 days to either agree to the deficiency or file a petition with the United States Tax Court. If you petition the Tax Court, you'll generally have the opportunity for a pretrial settlement. If you can't reach a settlement agreement, your case will be heard in court. If you don't file a petition during the 90-day period after you receive the notice of deficiency, we'll assess the amount on the notice of deficiency, and you'll have to pay the full amount you owe or make payment arrangements.

If you have questions, you can contact the person listed at the top of this letter.

Sincerely,



D. Christy Hartnett
Internal Revenue Agent

Enclosures:
Examination Report (2)
870
Form 12203
Publication 3498
Envelope

IRS Audits – Things to Note

- Revenue agents have very limited authority
- Appeals officers consider the government's perceived hazards of litigation stemming from an appeal or tax court petition filing...increases chances of settlement
- Negotiating with IRS Counsel, the ones who handle tax court petitions further increases the chance of settlement

90-Day Letter

IRS Letter 937

- Also referred to as a Notice of Deficiency
- Must respond within 90 days in order to take appeal to tax court

3 things you Need to know regarding IRS Audits

- Don't provide a Revenue Agent information not included in the IDR... even if he or she requests it (i.e. tax returns)
- Let the Revenue Agent review documents alone in the first round. Don't be available to answer questions until later
- Only provide a portion of what is requested at the initial meeting

Polling Question 2

If you represent a client in an audit, would you receive the same result regardless of the cultural origin of the Revenue Agent ?

- It will make no difference
- It depends on where the RA is from
- It will always make a difference

Check out our
IRS Audits – Art or Science?
course

www.taxresolutioninstitute.org

Get comfortable in front of the IRS....

This audit course is a must for anyone that participates in IRS audits...

(a link to this and other courses will be emailed to you after this course has finished)



TRI
IRS Audits...Art or Science
Tax Resolution Essentials
305A | Webinar

Webinar: \$99.00
eLearning: \$79.00 (science only)

Appeals



Appeal Topics

Overview

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

Collection Appeal Rights

Two options...

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

<u>CAP (Form 9423)</u>	<u>CDP (Form 12153)</u>
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

Fast Track Options



Fast Track Settlement and Mediation

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

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

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"/> LB&I	<input type="checkbox"/> SB/SE	<input type="checkbox"/> TE/GE	<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 (FE/OE/CO, etc) _____	
City _____	State _____	Zip _____	Telephone _____		Fax _____	
Other Participants (if applicable)						
Name _____		Position or Affiliation _____			Phone _____	
Signatures						
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) 5701, 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 returns 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 1001(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.						
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"/> FS
MFT: _____		PBC: _____		Listed Transaction <input type="checkbox"/> Yes <input type="checkbox"/> No		
Preferred Conference Site _____					Fast Track End Date _____	

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
- Can be used in some collection cases if taxpayer has not yet received a letter from IRS offering appeal rights
- If cases are non-docketed they may include OIC cases, TFRP cases and CDP cases

IRS Form 13369 Agreement to Mediate

Agreement to Mediate

OMB No. 1545-1844


To: Appeals Team Manager		Date
Compliance Officer Information <i>(The person to contact in Compliance about this case)</i>		
Name	Title	
Office telephone number	ID/Badge number	
Taxpayer's Identification Number (TIN)	Year(s)	
Source (FE/OE/CO, etc.)	MFT	
Type of Tax (1040, 1120 Emp., etc) or Collection Issue (CDP, OIG 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)	
<p>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 7431. See also 5 U.S.C. section 574. The parties also acknowledge that IRS and all other Treasury employees involved in the mediation are bound by I.R.C. section 7214(a)(8) 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.</p> <p>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 for the IRS. If the mediation agreement is executed by a person pursuant to a power of attorney executed by the Taxpayer, that power of attorney must clearly express the Taxpayer's grant of authority to consent to disclose 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.</p>		
Taxpayer's signature		Date signed
Taxpayer's signature		Date signed
Taxpayer's Representative signature		Date signed
Compliance Officer's signature		Date signed
Other Participants <i>(if applicable)</i>		
Name	Position or Affiliation	Phone (Include Area Code)
Name	Position or Affiliation	Phone (Include Area Code)
Name	Position or Affiliation	Phone (Include Area Code)

Let IRS Status 63 make you the hero!

26 Million of 153 Million taxpayers can't afford to pay or disagree with the amount they owe... take advantage of this lucrative practice today!

Tax · Resolution · Sales

(your coupon code will be emailed to you after this course)

The image is a promotional graphic for a course. At the top, the logo 'TRI' is in a bold, blue, serif font. Below it, the text 'Intermediate Tax Resolution' is in a smaller, black, sans-serif font. Underneath that, 'Tax Resolution Essentials' is written in a green, sans-serif font. The central part of the graphic features a blue world map with silhouettes of seven business professionals in suits standing in front of it. At the bottom of this central section, the text '200A | Live/Webcast' is displayed in white on a green background. The entire graphic is set against a white background.

TRI
Intermediate Tax Resolution
Tax Resolution Essentials
200A | Live/Webcast

Webcast
~~\$249.00~~/\$169.00
for today's participants...

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 not responded by the date promised
- If TAS does not respond within 1 week, contact TAS office via telephone

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

Form 911 (February 2015)		Department of the Treasury - Internal Revenue Service Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)		OMB Number 1545-1504
Section I – Taxpayer Information (See Pages 3 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	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.	
10. Best time to call		<input type="checkbox"/> Check if Cell Phone		
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 7602(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		
Section II – Representative Information (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		<input type="checkbox"/> Check if Cell Phone
		5. Fax number		
6. Signature of representative			7. Date signed	

IRS Form 911 Request for Taxpayer Advocate (page 2 of 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 <i>(Check the appropriate box)</i> IRS Function identified issue as meeting Taxpayer Advocate Service (TAS) criteria <input type="checkbox"/> (r) Functional referral (Function identified taxpayer issue as meeting TAS criteria). <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling. Name of Senator/Representative _____ Taxpayer or Representative requested TAS assistance <input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site. <input type="checkbox"/> (s) Functional referral (taxpayer or representative specifically requested TAS assistance).				6. IRS received date
7. TAS criteria <i>(Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only)</i> <input type="checkbox"/> (1) The taxpayer is experiencing economic harm or is about to suffer economic harm. <input type="checkbox"/> (2) The taxpayer is facing an immediate threat of adverse action. <input type="checkbox"/> (3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation). <input type="checkbox"/> (4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted. <i>(if any items 1-4 are checked, complete Question 9 below)</i> <input type="checkbox"/> (5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem. <input type="checkbox"/> (6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised. <input type="checkbox"/> (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. <input type="checkbox"/> (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. <input type="checkbox"/> (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? <i>(This block MUST be completed by the initiating employee)</i> <i>If you were unable to resolve the issue, state the reason why (if applicable)</i>				
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 <i>(This block MUST be completed by the initiating employee)</i>				
10. How did the taxpayer learn about the Taxpayer Advocate Service <input type="checkbox"/> IRS Forms or Publications <input type="checkbox"/> Media <input type="checkbox"/> IRS Employee <input type="checkbox"/> Other <i>(please specify)</i> _____				

Tax Court

a brief look ...

Tax Court

Advantages

- Change of a favorable result to taxpayer has a high probability
- Over 90% of tax court cases reach settlement prior to trial

Tax Court

Disadvantages

- You cannot go to tax court if you have already paid the tax in question
- 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

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

Tax Court

Who can appear in tax court?

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

Polling Question 3

Would you benefit from a book that teaches you how to sell and market your services?

- Yes
- No

Visit our website
to view the comprehensive
list of courses we offer

www.taxresolutioninstitute.org

Marketing and Selling your Services



Meet Michael Rozbruch, CPA, CTRS

- Nationally recognized entrepreneur
- Founder of **Michael Rozbruch's Tax & Business Solutions Academy™** and **Roz Strategies**
- Trains, Coaches and Consults practitioners in building highly profitable IRS Representation practices
- Proven marketing, sales, practice management and case resolution strategies.
- CPA and Certified Tax Resolution Specialist
- Started from nothing (nearly bankrupt and starting out on his dining room table, he founded and built one of the most successful and reputable tax resolution firms in the country)
- Went from zero to \$23 million in revenue in 12 years
- 2011 semi-finalist in Ernst & Young's Entrepreneur of the Year Award
- Made the INC 5000 list twice-in 2010 and 2011
- Featured as a guest expert on over 200 radio and television shows including Fox News
- Author...has been interviewed and published in Inc. Magazine, The Wall Street Journal and others.



Why IRS Representation is the Hottest Area in Tax Now!

Number of taxpayers with IRS problems has risen exponentially and is expected to keep growing.

Year	Accounts in Collection
2006	7,074,000
2007	8,240,000
2008	9,232,000
2009	9,667,000
2010	10,391,000
2011	10,809,000
2012	11,464,000
2013	11,721,000
2014	12,400,000
2015	13,371,000



Secret #1: How To Generate Leads

Three Proven Methods to Attracting a Steady Stream of Desirable Clients

- Who is your ideal TR client?
- A clear reason to contact you*
- Why should I do business with you?

*Think about all the different reasons why someone with an IRS problem might be thinking of hiring you...and create Information that answers this!



\$111/inquiry

Secret #2: How To Turn Leads into Appointments



- What's a “qualified” prospect?
- 4 Step Qualification/Intake process

\$192/ea.



Secret #3: How To Get Appointments to Show Up



This “little” secret increased my show-up and close ratio by 5 times!

\$250 to show up

Secret # 4: How To Get Prospects Begging You to Take Their Case!

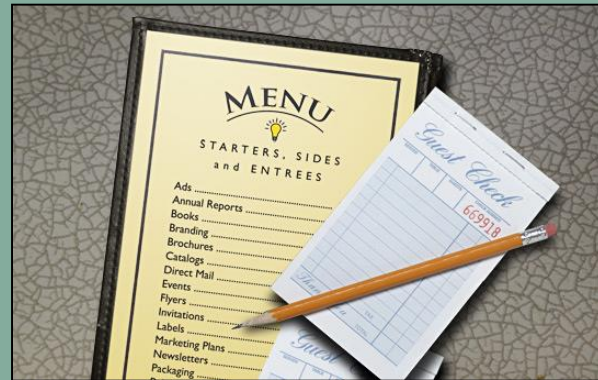
\$555/CPA



How I close 90% of the prospects I meet and speak with

Secret # 5: How To Get PAID IN ADVANCE Every Time!

Value Pricing, Flat Fee Model/À la carte menu of fees



- Perceived Value by client
- Increased hourly billing rates
- Stop trading hours for dollars
- Deferred revenue vs. A/R

Chasing Receivables?
...NOT ANYMORE!

Polling Question 4

Would you be interested in a half-day seminar to market and sell tax resolution services?

- Yes
- No

Visit our website
to view the comprehensive
list of courses we offer

www.taxresolutioninstitute.org

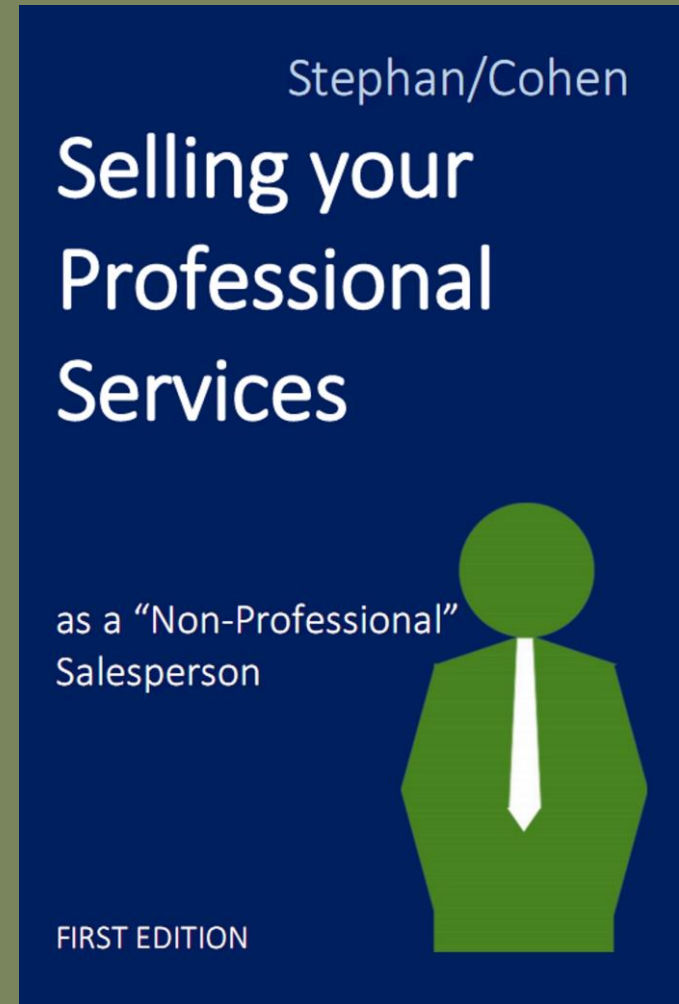
Let's thank Michael for joining us today

7 Ways to Market and Sell your Services

- Listen 70% and talk 30% of the time
- Pre-qualify your prospect
- Find out what is causing the prospect's "pain"
- Do not solve the prospect's problem before they become your client
- Ask the "right" questions
- Don't be an unpaid "consultant"
- Make sure you are speaking with the decision-maker

Need an extra boost
closing the deal?

Check out our NEW
sales guide tailored to
service professionals...



~~\$80.00~~/\$50.00

What TRI has to offer...

- Live/webcast courses
- Webinars
- eLearning courses
- Live support for subscribers
- Textbooks
- Learning guides
- Sales and marketing tools
- and much more...

Today's Low Hanging Fruit

Represent your client in a Trust Fund Recovery
Penalty 4180 interview
(earn \$5,000+)

Today's Low Hanging Fruit

Streamlined installment agreements

(earn \$1,000 - \$2,500 each)

Today's Low Hanging Fruit

Status 63 – keep the Trust Fund recovery penalty
from hitting you client's credit

(earn \$1,000/hr)

Today's Low Hanging Fruit

- Represent your client in a Trust Fund Recovery Penalty 4180 interview
- Streamlined installment agreements
- Status 63 – keep the Trust Fund recovery penalty from hitting you client's credit

“Sell knowledge not time...”

Our upcoming courses...

Full-Day Course

- Intermediate/Advanced Tax Resolution and Sales (200A)

Tax Tuesdays

- IRS Audits Art or Science (305A)
- Introduction to Tax Resolution (100A)
- Advanced IRS Offers in Compromise and Appeals (120A)

I'm Peter Stephan....



...and this is **TRI**

Black and white version for printing

Tax & Tax Resolution Essentials 99A

TRI

free web series

“Busy Season”
...all year long

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

visit us on the web at www.taxresolutioninstitute.org

Your Presenter



...meet Peter Stephan

access your free content at www.taxresolutioninstitute.org

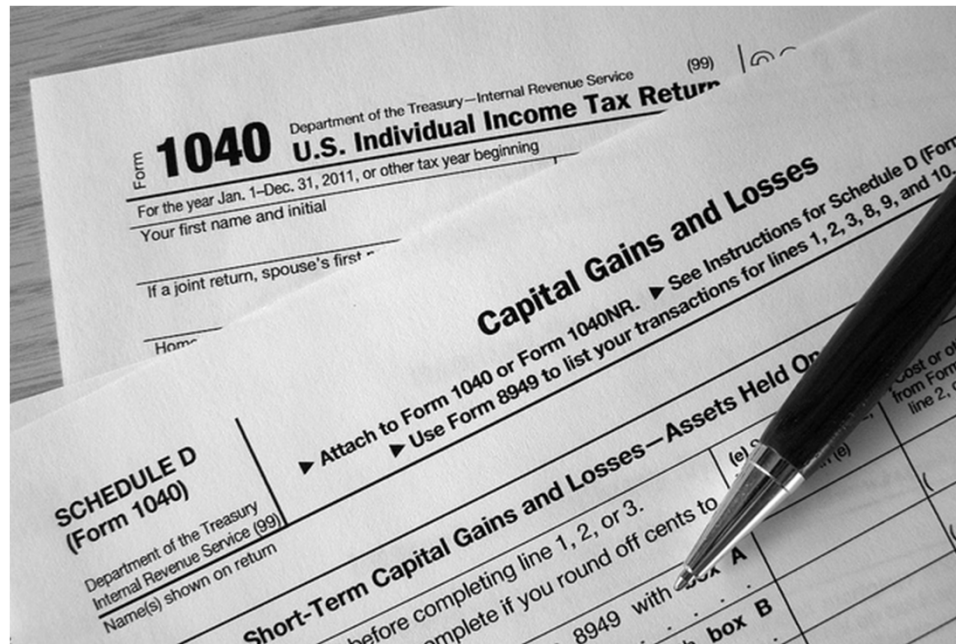
What we will cover today

- Solving income & payroll tax problems
- Installment agreements
- Offers in compromise
- Taxes and bankruptcy
and...

What we will cover today (continued)

- Audits
- Appeals (Tax Court, Fast Track Appeal Options – FTS & FTM)
- Selling and marketing your services

Income Taxes

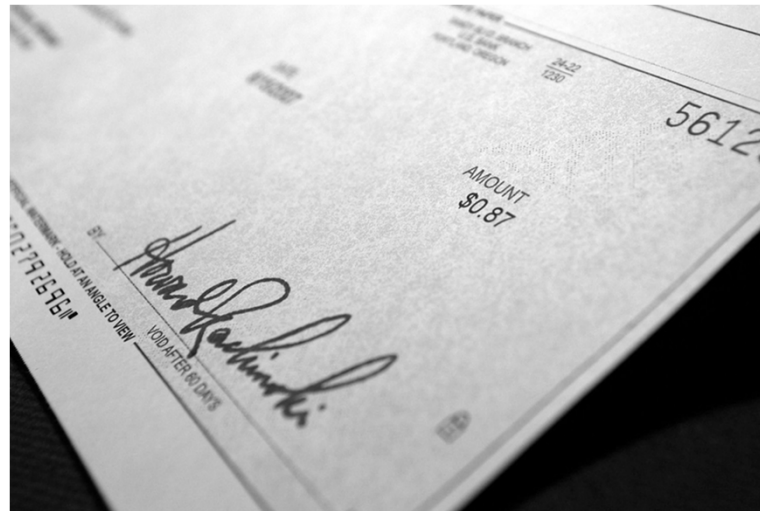


Solving Income Tax Issues

5 most common methods:

- Installment agreement
- Currently Not Collectible (“CNC”) Status
- Partial-pay installment agreement (“PPIA”)
- Offer in compromise (“OIC”)
- Discharging taxes in bankruptcy

Payroll Taxes



Components of Delinquent Payroll Tax Liabilities

Comprised of

- Trust fund portion (employee withholdings including taxes, Social Security and Medicare)
- Non trust fund portion
- Interest (compounded daily)
- Penalties

Not Dischargeable in Bankruptcy

Trust Fund portion assessed personally to “Responsible Person/s”

Email us at info@taxresolutioninstitute.org

A person will be held personally liable for the withheld taxes if...

they are responsible for its collection and payment; or

their failure to collect the tax and pay it over is “willful”

Email us at info@taxresolutioninstitute.org

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Solving Payroll Tax Issues

5 most common methods:

- Installment agreement
- Partial-pay installment agreement (PPIA)
- In-business offer in compromise (“OIC”)
- Walk away from business and pay trust fund portion only
- Hybrid Bulk-Sale and OIC

Find us on the web at www.taxresolutioninstitute.org

Have you visited our website?

www.taxresolutioninstitute.org

If you currently have a client or clients with tax issues and need assistance right away

call our office at

(800) 658-7590

or

email us at

info@taxresolutioninstitute.org

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Installment Agreements



Installment Agreement Forms

433A - Collection information statement for individuals (Revenue Officer)

433F - Abridged collection information statement for individuals (automated collections)

433B - Collection information statement for businesses

Email us at info@taxresolutioninstitute.org

Polling Question 1

How many collection cases do you handle per year?

- None
- 1 – 5
- 6 – 10
- more than 10

Visit our website
to view the comprehensive
list of courses we offer

www.taxresolutioninstitute.org

Offers in Compromise



Three types of offers...

Visit us at www.taxresolutioninstitute.org

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

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?
- 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?

Offer in Compromise Formula

$$\begin{aligned} &\text{Quick sale value of assets} \\ &+ \\ &12 \text{ times MDI}^* \\ &= \\ &\text{OFFER AMOUNT} \end{aligned}$$

*MDI – monthly disposable income

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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?

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

To submit an offer use...

IRS Form 656

5 tips to help your client's with tax issues

- Before you contact the IRS to discuss an installment agreement or OIC, file upcoming tax returns to include the additional liability in your negotiations
- If your client owes a substantial amount to the IRS, request that the case be assigned to a Revenue Officer
- Before your client commits to making installment payments toward back taxes, be sure they are making estimated payments on current year taxes
- If your client has too much disposable income, consider having them adjust their spending by leasing an automobile or purchasing term life insurance.
- If your client is to be assessed the trust fund recovery penalty, try and persuade the Revenue Officer to enact IRS Status 63

Taxes and Bankruptcy



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

Email us at info@taxresolutioninstitute.org

Tax Resolution Essentials

Be sure to visit our website to find:

- Comprehensive course offerings in several formats including live, webcast and webinar
- eLearning courses that can be accessed 24 hours per day, 7 days per week
- Live support, site-wide discounts and other valuable tools for subscribers
- Textbooks and other learning materials
- Sales and marketing tools
- and much more...

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Audits



IRS Audits

Topics

- What is a 30-day letter?
- What is a 90-day letter?
- If 90 days has passed how to get another “bite at the apple”

30-Day Letter


- IRS Letter 950
- Federal income tax audit concluded
- Revenue Agent's Report (RAR) has been issued outlining proposed changes
- May be bypassed if time remaining on the statute of limitations is insufficient

Options

- Accept and pay proposed liability
- Appeal findings
- Do nothing in anticipation of receiving Notice of Deficiency (90-day letter)

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IRS
30-Day
Letter
(page 1 of 2)

 Department of the Treasury
Internal Revenue Service
Large Business and International
5218 Atlantic Avenue, 1st Floor
Mays Landing NJ 08330

Date:
March 19, 2015
Taxpayer ID number:
[REDACTED]
Form:
1040
Tax periods ended:
December 31, 2008
December 31, 2009

[REDACTED]
UNITED STATES

Person to contact:
D. Christy Hartnett
Contact telephone number:
609-625-7833
Contact fax number:

Employee ID number:
1001716008
Response due date:
April 18, 2015

Dear [REDACTED]

I am enclosing two copies of an examination report showing proposed changes to your tax for the periods listed above. Review the report, and tell us whether you agree or disagree with the changes **by the response due date listed above**. If you have an interest in any partnerships, S corporations, trusts, etc., this report may not reflect examinations of those entities. Changes to those accounts could also affect your tax.

If you agree with the proposed changes in the report

1. Sign and date one copy of the examination report (or agreement form if enclosed). If you filed a joint return, both spouses must sign.
2. Include payment for the full amount you owe (if the report shows you owe additional tax) to limit penalty and interest charges to your account. Make payment payable to the United States Treasury.
3. Return the signed and dated examination report or agreement form with your payment **by the response due date** in the enclosed envelope.

If you agree, but can't pay the full amount you owe

Sign, date, and return one copy of the examination report or agreement form, as explained above, and pay as much as you can. You can call the person listed above to discuss payment. We explain payment options in the enclosed Publication 3498, *The Examination Process*. You can also visit www.irs.gov and search "tax payment options" for more information about:

- Installment agreements
- Automatic payment deductions
- Payroll deductions
- Credit card payments

If you don't enclose full payment for the additional tax, interest, and penalties, we'll bill you for the unpaid amounts. If you are a C Corporation, the law requires us to charge an interest rate 2% higher than the standard rate on deficiencies of \$100,000 or more (Section 6621(c) of the Internal Revenue Code).

Letter 950 (Rev. 8-2014)
Catalog Number 40390D

IRS
30-Day
Letter
(page 2 of 2)

If you don't agree with the proposed changes in the report

You can contact the person listed above to request a meeting or telephone conference with me. If you still don't agree after the meeting or telephone conference and want to request a conference with the Office of Appeals, you must take one of the following actions **by the response due date**:

- If the total proposed change to your tax and penalties is **\$25,000 or less** for each referenced tax period, you can request an Appeals conference by sending us either:
 - A completed Form 12203, *Request for Appeals Review* (enclosed). A fillable version of this form is available at www.irs.gov/formspubs.
 - A letter that requests an Appeals conference, and explains the changes you don't agree with and the reasons why you don't agree.
- If the total proposed change to your tax and penalties is **more than \$25,000** for any referenced tax period, you must follow the instructions in the enclosed Publication 3498 to submit a formal protest.

For Appeals to have enough time to consider your case, the statute of limitations generally must have at least 365 days remaining when Appeals receives it. If additional time is needed, we will request your consent to extend the period the law provides to assess additional tax. If you don't consent to extend the statute, we'll close your case based on the proposed changes and send you a notice of deficiency (explained below). For estate tax cases only, there must be at least 270 days remaining on the non-extendable statute of limitations when Appeals receives the case.

If you request an Appeals conference

An Appeals officer will contact you. Appeals conferences are informal and can be by correspondence, telephone, or in person. Appeals is an independent office and resolves most disputes informally and promptly. A conference with our Appeals office may:


- Help you avoid court costs, such as Tax Court filing fees
- Resolve the matter sooner
- Limit or prevent interest and penalties from increasing on your account

If you don't reply by the response due date

We'll process your case based on the proposed changes and send you a notice of deficiency. The notice normally gives you 90 days to either agree to the deficiency or file a petition with the United States Tax Court. If you petition the Tax Court, you'll generally have the opportunity for a pretrial settlement. If you can't reach a settlement agreement, your case will be heard in court. If you don't file a petition during the 90-day period after you receive the notice of deficiency, we'll assess the amount on the notice of deficiency, and you'll have to pay the full amount you owe or make payment arrangements.

If you have questions, you can contact the person listed at the top of this letter.

Sincerely,



D. Christy Hartnett
Internal Revenue Agent

Enclosures:
Examination Report (2)
870
Form 12203
Publication 3498
Envelope

Letter 950 (Rev. 8-2014)
Catalog Number 40390D

IRS Audits – Things to Note

- Revenue agents have very limited authority
- Appeals officers consider the government's perceived hazards of litigation stemming from an appeal or tax court petition filing...increases chances of settlement
- Negotiating with IRS Counsel, the ones who handle tax court petitions further increases the chance of settlement

90-Day Letter

IRS Letter 937

- Also referred to as a Notice of Deficiency
- Must respond within 90 days in order to take appeal to tax court

3 things you Need to know regarding IRS Audits

- Don't provide a Revenue Agent information not included in the IDR... even if he or she requests it (i.e. tax returns)
- Let the Revenue Agent review documents alone in the first round. Don't be available to answer questions until later
- Only provide a portion of what is requested at the initial meeting

Polling Question 2

If you represent a client in an audit, would you receive the same result regardless of the cultural origin of the Revenue Agent ?

- It will make no difference
- It depends on where the RA is from
- It will always make a difference

Check out our
IRS Audits – Art or Science?
course

www.taxresolutioninstitute.org

Get comfortable in front of the IRS....

This audit course is a must for anyone that participates in IRS audits...

(a link to this and other courses will be emailed to you after this course has finished)

TRI

IRS Audits...Art or Science



Webinar: \$99.00
eLearning: \$79.00 (science only)

Appeals



Appeal Topics

Overview

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

Collection Appeal Rights

Two options...

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

<u>CAP (Form 9423)</u>	<u>CDP (Form 12153)</u>
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

Fast Track Options



Fast Track Settlement and Mediation

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

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

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"/> LB&I	<input type="checkbox"/> SB/SE	<input type="checkbox"/> TE/GE	<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 (FE/OE/CO, etc)		
City _____	State _____	Zip _____	Telephone _____	Fax _____		
Other Participants (if applicable)						
Name		Position or Affiliation		Phone		
Signatures						
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) 5701, 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 returns 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 1001(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.						
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"/> FS 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						

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
- Can be used in some collection cases if taxpayer has not yet received a letter from IRS offering appeal rights
- If cases are non-docketed they may include OIC cases, TFRP cases and CDP cases

IRS Form
13369
Agreement
to Mediate

Agreement to Mediate		OMB No. 1545-1844
To: Appeals Team Manager		Date
Compliance Officer Information <i>(The person to contact in Compliance about this case)</i>		
Name	Title	
Office telephone number	ID/Badge number	
Taxpayer's Identification Number (TIN)	Year(s)	
Source (FE/OE/CO, etc.)	MFT	
Type of Tax (1040, 1120 Emp., etc) or Collection Issue (CDF, OIC 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)	
<p><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 7431. See also 5 U.S.C. section 574. The parties also acknowledge that IRS and all other Treasury employees involved in the mediation are bound by I.R.C. section 7214(a)(9) 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></p> <p><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 for the IRS. If the mediation agreement is executed by a person pursuant to a power of attorney executed by the Taxpayer, that power of attorney must clearly express the Taxpayer's grant of authority to consent to disclose 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></p>		
Taxpayer's signature	Date signed	
Taxpayer's signature	Date signed	
Taxpayer's Representative signature	Date signed	
Compliance Officer's signature	Date signed	
Other Participants <i>(if applicable)</i>		
Name	Position or Affiliation	Phone (Include Area Code)
Name	Position or Affiliation	Phone (Include Area Code)
Name	Position or Affiliation	Phone (Include Area Code)

Let IRS Status 63 make you the hero!

26 Million of 153 Million taxpayers can't afford to pay or disagree with the amount they owe... take advantage of this lucrative practice today!

Tax · Resolution · Sales

(your coupon code will be emailed to you after this course)

TRI

Intermediate Tax Resolution



Webcast

~~\$249.00~~/\$169.00

for today's participants...

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 not responded by the date promised
- If TAS does not respond within 1 week, contact TAS office via telephone

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

Form 911 (February 2015)		Department of the Treasury - Internal Revenue Service Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)		OMB Number 1545-1504
Section I – Taxpayer Information (See Pages 3 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	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.	
10. Best time to call		<input type="checkbox"/> Check if Cell Phone		
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 7602(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	
Section II – Representative Information (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		<input type="checkbox"/> Check if Cell Phone
		5. Fax number		
6. Signature of representative			7. Date signed	

IRS Form
911
Request for
Taxpayer
Advocate
(page 2 of 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 <input type="checkbox"/> (r) Functional referral (Function identified taxpayer issue as meeting TAS criteria). <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling. Name of Senator/Representative _____ Taxpayer or Representative requested TAS assistance _____ <input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site. <input type="checkbox"/> (s) 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) <input type="checkbox"/> (1) The taxpayer is experiencing economic harm or is about to suffer economic harm. <input type="checkbox"/> (2) The taxpayer is facing an immediate threat of adverse action. <input type="checkbox"/> (3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation). <input type="checkbox"/> (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) <input type="checkbox"/> (5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem. <input type="checkbox"/> (6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised. <input type="checkbox"/> (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. <input type="checkbox"/> (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. <input type="checkbox"/> (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 <input type="checkbox"/> IRS Forms or Publications <input type="checkbox"/> Media <input type="checkbox"/> IRS Employee <input type="checkbox"/> Other (please specify) _____				

Tax Court

a brief look ...

Visit us at www.taxresolutioninstitute.org

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Tax Court

Advantages

- Change of a favorable result to taxpayer has a high probability
- Over 90% of tax court cases reach settlement prior to trial

Tax Court

Disadvantages

- You cannot go to tax court if you have already paid the tax in question
- 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

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

Tax Court

Who can appear in tax court?

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

Polling Question 3

Would you benefit from a book that teaches you how to sell and market your services?

- Yes
- No

Visit our website
to view the comprehensive
list of courses we offer

www.taxresolutioninstitute.org

Marketing and Selling your Services



Meet Michael Rozbruch, CPA, CTRS

- Nationally recognized entrepreneur
- Founder of **Michael Rozbruch's Tax & Business Solutions Academy™** and **Roz Strategies**
- Trains, Coaches and Consults practitioners in building highly profitable IRS Representation practices
- Proven marketing, sales, practice management and case resolution strategies.
- CPA and Certified Tax Resolution Specialist
- Started from nothing (nearly bankrupt and starting out on his dining room table, he founded and built one of the most successful and reputable tax resolution firms in the country)
- Went from zero to \$23 million in revenue in 12 years
- 2011 semi-finalist in Ernst & Young's Entrepreneur of the Year Award
- Made the INC 5000 list twice-in 2010 and 2011
- Featured as a guest expert on over 200 radio and television shows including Fox News
- Author...has been interviewed and published in Inc. Magazine, The Wall Street Journal and others.



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Why IRS Representation is the Hottest Area in Tax Now!

Number of taxpayers with IRS problems has risen exponentially and is expected to keep growing.

Year	Accounts in Collection
2006	7,074,000
2007	8,240,000
2008	9,232,000
2009	9,667,000
2010	10,391,000
2011	10,809,000
2012	11,464,000
2013	11,721,000
2014	12,400,000
2015	13,371,000



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Secret #1: How To Generate Leads

Three Proven Methods to Attracting a Steady Stream of Desirable Clients

- a. Who is your ideal TR client?
- b. A clear reason to contact you*
- c. Why should I do business with you?

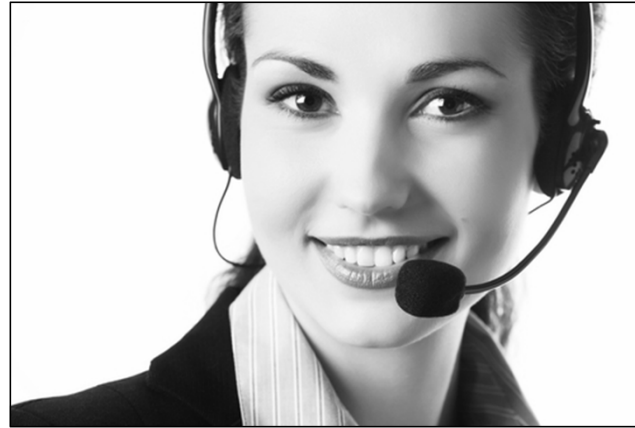
*Think about all the different reasons why someone with an IRS problem might be thinking of hiring you...and create Information that answers this!



\$111/inquiry

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Secret #2: How To Turn Leads into Appointments



- What's a "qualified" prospect?
- 4 Step Qualification/Intake process

\$192/ea.



Secret #3: How To Get Appointments to Show Up



This “little” secret increased my
show-up and close ratio by 5 times!

\$250 to show up

Secret # 4: How To Get Prospects Begging You to Take Their Case!

\$555/CPA



How I close 90% of the prospects I meet and speak with

Secret # 5: How To Get PAID IN ADVANCE Every Time!

Value Pricing, Flat Fee Model/À la carte menu of fees



- Perceived Value by client
- Increased hourly billing rates
- Stop trading hours for dollars
- Deferred revenue vs. A/R

Chasing Receivables?
...NOT ANYMORE!

Polling Question 4

Would you be interested in a half-day seminar to market and sell tax resolution services?

- Yes
- No

Visit our website
to view the comprehensive
list of courses we offer

www.taxresolutioninstitute.org

Tax Resolution Institute

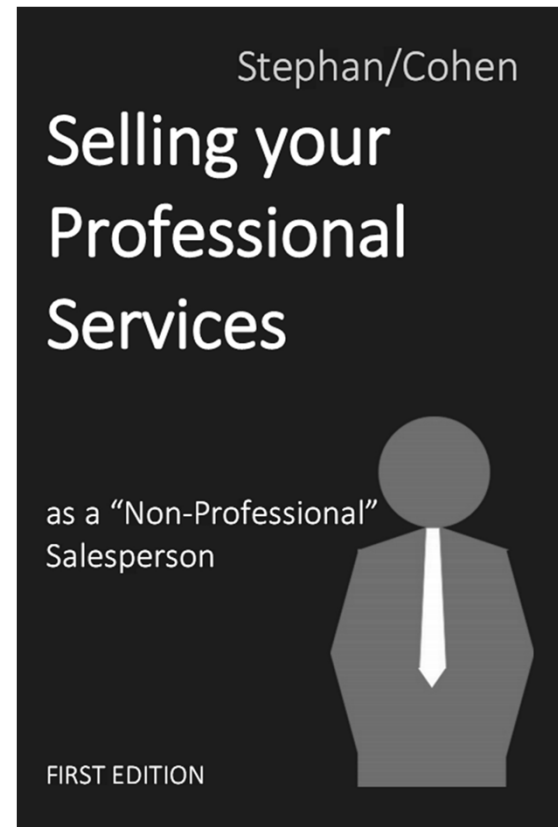
Let's thank Michael for joining us today

7 Ways to Market and Sell your Services

- Listen 70% and talk 30% of the time
- Pre-qualify your prospect
- Find out what is causing the prospect's "pain"
- Do not solve the prospect's problem before they become your client
- Ask the "right" questions
- Don't be an unpaid "consultant"
- Make sure you are speaking with the decision-maker

Need an extra boost
closing the deal?

Check out our NEW
sales guide tailored to
service professionals...



~~\$80.00~~/\$50.00

What TRI has to offer...

- Live/webcast courses
- Webinars
- eLearning courses
- Live support for subscribers
- Textbooks
- Learning guides
- Sales and marketing tools
- and much more...

Visit us at www.taxresolutioninstitute.org

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Today's Low Hanging Fruit

Represent your client in a Trust Fund Recovery
Penalty 4180 interview
(earn \$5,000+)

Today's Low Hanging Fruit

Streamlined installment agreements

(earn \$1,000 - \$2,500 each)

Today's Low Hanging Fruit

Status 63 – keep the Trust Fund recovery penalty
from hitting you client's credit
(earn \$1,000/hr)

Today's Low Hanging Fruit

- Represent your client in a Trust Fund Recovery Penalty 4180 interview
- Streamlined installment agreements
- Status 63 – keep the Trust Fund recovery penalty from hitting you client's credit

“Sell knowledge not time...”

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Our upcoming courses...

Full-Day Course

- Intermediate/Advanced Tax Resolution and Sales (200A)

Tax Tuesdays

- IRS Audits Art or Science (305A)
- Introduction to Tax Resolution (100A)
- Advanced IRS Offers in Compromise and Appeals (120A)

Visit our website to see all upcoming courses at www.taxresolutioninstitute.org

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I'm Peter Stephan....

Visit us at www.taxresolutioninstitute.org



...and this is **TRI**