

TRI Tax Resolution Institute

...where your tax debt is your power!

“Busy Season”
...all year long

Appeals

Meet our speaker



Peter Y. Stephan, CPA

(800) 658-7590

www.taxresolutioninstitute.org

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 help you solve your client's IRS and State income, payroll (collection issues) and tax audit issues
- Or...we become your trusted referral source

What will be covered today

- General appeals
- Fast Track appeals
- Taxpayer advocate
- Offers in compromise appeals
- Tax court

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Have you downloaded your materials?

Visit www.taxresolutioninstitute.org/125A to get
your free content for the next 10 days

If you currently have a client or clients with tax resolution issues
and need assistance right away call us anytime or email us at

info@taxresolutioninstitute.org

(800) 658-7590

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Appeals

(General)

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
- Tax Court

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Collection Appeal Rights

Two options...

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

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<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

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

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 <small>(Rev. 12-2013)</small>	Request for a Collection Due Process or Equivalent Hearing
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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

IRS Form 12153 CDP (page 2 of 2)

Form 12153 (Rev. 12-2013)	Request for a Collection Due Process or Equivalent Hearing				
<p>6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)</p> <p><input type="checkbox"/> Filed Notice of Federal Tax Lien <input type="checkbox"/> Proposed Levy or Actual Levy</p>					
<p>7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)</p> <p><input type="checkbox"/> 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.</p>					
<p>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 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.</p> <p>Collection Alternative <input type="checkbox"/> Installment Agreement <input type="checkbox"/> Offer in Compromise <input type="checkbox"/> I Cannot Pay Balance</p> <p>Lien <input type="checkbox"/> Subordination <input type="checkbox"/> Discharge <input type="checkbox"/> Withdrawal</p> <p>Please explain:</p>					
<p>My Spouse Is Responsible <input type="checkbox"/> Innocent Spouse Relief (Please attach Form 8857, <i>Request for Innocent Spouse Relief</i>, to your request.)</p>					
<p>Other (For examples, see page 4) <input type="checkbox"/></p> <p>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.):</p>					
<p>9. Signatures</p> <p>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 (<i>president, secretary, etc.</i>) behind your signature.</p>					
SIGN HERE	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Taxpayer 1's Signature</td> <td style="width: 30%;">Date</td> </tr> <tr> <td>Taxpayer 2's Signature (<i>if a joint request, both must sign</i>)</td> <td>Date</td> </tr> </table> <p><input type="checkbox"/> I request my CDP hearing be held with my authorized representative (<i>attach a copy of Form 2848</i>)</p>	Taxpayer 1's Signature	Date	Taxpayer 2's Signature (<i>if a joint request, both must sign</i>)	Date
Taxpayer 1's Signature	Date				
Taxpayer 2's Signature (<i>if a joint request, both must sign</i>)	Date				
Authorized Representative's Signature	Authorized Representative's Name Telephone Number				
IRS Use Only					
IRS Employee (Print)	Employee Telephone Number IRS Received Date				
<p>Form 12153 (Rev. 12-2013) Catalog Number 26665D www.irs.gov Department of the Treasury - Internal Revenue Service</p>					

Collection Appeal Rights

IRS FORM 9423

Collection Appeal Request

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IRS Form 9423 CAP

Form 9423 (August 2014)		Department of the Treasury - Internal Revenue Service Collection Appeal Request (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	
Collection Action(s) Appealed					
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	
Explanation					
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			
IRS USE ONLY					
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 14169f		www.irs.gov		Department of the Treasury - Internal Revenue Service	

<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
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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

Polling Question 1

Have you ever filed an IRS Appeal?

Fast Track Appeals

*(Fast Track Settlement
Fast Track Mediation)*

Fast Track Settlement *(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 Form

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 Date _____ Location _____			From <input type="checkbox"/> LB&I <input type="checkbox"/> SB/SE <input type="checkbox"/> TE/GE <input type="checkbox"/> Other _____				Type of Tax _____		
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 *(income tax audits)*

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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 Form

IRS FORM 13369 Agreement to Mediate

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IRS Form 13369 Agreement to Mediate

Agreement to Mediate			OMB No. 1545-1844
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 (FE/OE/CO, etc.)		MFT	
Type of Tax (1040, 1120 Emp., etc) or Collection Issue (CDP, 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)	
<small>IRG and Treasury employees who participate in any way in the mediation process and any person under contract to the IRG 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 554. The parties also acknowledge that IRG 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.</small>			
<small>The Taxpayer consents to the disclosure by the IRG 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 IRG. 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 IRG 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)	
<small>Form 13369 (4-2003) Catalog Number 35327G www.irs.gov Department of the Treasury - Internal Revenue Service</small>			

Taxpayer Advocate

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

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Taxpayer Advocate Form

IRS FORM 911

Request for Taxpayer Advocate

access your free content at www.taxresolutioninstitute.org/125a

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		
Catalog Number 169855		www.irs.gov		Form 911 (Rev. 2-2015)

Polling Question 2

Would you like us to call you to discuss an appeal or other tax resolution issue?

- **Yes**
- **No**

Work smarter and not harder...

You work hard to make a decent living but

- Are you tired of selling a commodity?
- Does your busy time (tax season) burn you and your team out?
- Does your spouse work because they want to or because they need to?
- When is the last time you had a 2-week vacation?...how about a month?
- Have you contributed enough to your retirement plan?
- How are you paying for your kid's education?
- Do your peers seem to be further ahead of the game than you?
- What would it mean to have an extra \$100,000, \$250,000 or even \$500,000 in revenue?

Ultimate Professional System

Want to Grow your practice?

1. You'll need new clients
2. You'll need to know how to sell
3. You'll need to be good at what you do

The Ultimate Professional System shows you how with step by step instructions on:

- Marketing
- Sales
- BONUS Tax Resolution Module

...don't get left behind

TRI
The Ultimate
Professionals System



\$3,000.00

What's included in the Professional's System?

- Marketing manual (paper and digital versions)
- Sales manual (paper and digital versions)
- Resolution manual (paper and digital versions)
- Marketing workbook
- Sales workbook
- Resolution workbook
- Audio access
- Online access
- Cheat sheets
- Two months **TRI VIP Program™**

Sales Workbook Contents

- ✓ Illustration – TRI Sales Steps™ Flow Chart
- ✓ Prospect qualification checklist (sample)
- ✓ Setting up the Parameters of the sales call
- ✓ Steps to Gaining Trust
- ✓ Examples of verbal cues
- ✓ Transition Questions (samples)
- ✓ Motivation Questions (samples)
- ✓ Bonding with the prospect
- ✓ Prospect Motivation Do's and Don'ts
- ✓ Post selling tips

Ultimate Professional System

Want to Grow your practice?

1. You'll need new clients
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- Marketing
- Sales
- BONUS Tax Resolution Module

...don't get left behind

TRI
The Ultimate
Professionals System



~~—\$3,000.00~~

NOW \$850.00

For a Limited Time get the
 Complete set for **ONLY \$850**

Over 70% SAVINGS!

Work smarter...not harder

Enjoy the path to freedom



Offer in Compromise Appeals

Offer in Compromise Appeals

- To determine if an offer is accepted IRS determines taxpayer's Reasonable Collection Potential (RCP)
- If an offer is rejected the IRS will likely claim the taxpayer has the ability to full-pay the tax liability
- To appeal use **Request for Appeal of Offer in Compromise - IRS Form 13711**

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Offer in Compromise Rejection

Items to review when appealing an offer in compromise rejection

- IRS 30-day Reconsideration (Rejection Letter)
- IRS calculation worksheets
 - IET – Income/Expense Table
 - AET – Asset/Equity Table
- Form 656 (as submitted)
- Form 433A-OIC (as submitted)

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IRS OIC 30-day rejection letter

Department of the Treasury

Date of this Letter: JUL 21 2015

Internal Revenue Service
Centralized OIC
PO Box 9011
Holtsville, NY 11742

Person to Contact:
Ms. D. Gainsford
Employee #:1000193021
Phone#:(866)611-6191 EXT.3168
08:00am-03:00pm Mon-Fri
Taxpayer ID# [REDACTED]
Offer Number:1001259613

[REDACTED]

[REDACTED]

We have closed our file on your offer and are returning your Form 656, Offer in Compromise for the following reason(s):

Our records indicate that you are not current with estimated tax payments. You have not made the estimated tax payment we requested or provided verification that your estimated tax payments or withheld income tax are sufficient for tax year(s) 2015. We will only consider an offer when you are in full compliance, including estimated tax payments.

If you wish to present a new offer, you must submit a new Form 656, current financial information using Form 433-A(OIC) and/or Form 433-B(OIC), all required supporting financial documentation, a check for the \$186 application fee, and a separate check for the 20 percent of the lump sum amount offered or your first proposed installment payment. Mail your completed forms and your checks to the address listed in the instructions for Form 656.

If you believe the return of your offer was made in error, or your failure to provide the information/substantiation we requested was due to circumstances beyond your control (your serious illness, death or serious illness of your immediate family member, or disaster) within 30 days from the date of this letter you may contact the person whose name and telephone number are shown in the upper right hand corner of this letter to request reconsideration of our decision to close your offer. You should be prepared to discuss specifics, provide verification of the circumstances beyond your control and, if applicable, provide the information previously requested.

continued on next page

Offer in Compromise Appeals Form

Request for Appeal of Offer in Compromise IRS Form 13711

access your free content at www.taxresolutioninstitute.org/125a

IRS Form 13711 (page 1 of 2)

Service employee - Staple the taxpayer's envelope here

Request for Appeal of Offer in Compromise			
Provide the information required in the spaces below. You must sign and date this form.			
Taxpayer name		Taxpayer Identification Number	
Taxpayer name		Taxpayer Identification Number	
Mailing address		Tax form number	
City	State	ZIP Code	Tax period(s) ended
Taxpayer's current daytime phone number			
Name of authorized representative			
Mailing address		City	State
		ZIP Code	
Telephone number of authorized representative		Best time to call (during normal business hours)	
<p><small>If you disagree with a specific item shown on the Income and Expense Table and Assets and Equity table you received with your rejection letter, identify the specific item(s). In the space next to the disagreed item, provide a brief statement indicating why you don't agree with our determination (if the disagreed item is the value of future income, indicate that under "Disagreed Item," and provide an explanation under "Reason for Disagreement"). There is room for more entries on the back of this form, and you may use additional pages, if necessary. Attach supporting documents for each disagreed item you identify and indicate on them which issue they apply to. If you disagree with a reason for the rejection stated in our letter but not discussed on the Table, identify what statement you disagree with, the reason you disagree and attach any supporting documentation. Additional pages may be attached. If you do not agree with the Service's analysis of economic hardship or Effective Tax Administration, please provide an explanation with documentation. If possible, attach a copy of the rejection letter to this form.</small></p>			
Disagreed Item	Reason for Disagreement (attach supporting documentation)		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
<p><small>Certification of Taxpayer: Under penalties of perjury, I declare that to the best of my knowledge, the information contained herein is true, correct, and complete.</small></p>			
Signature of Taxpayer	Date signed	Signature of Taxpayer	Date signed
<p><small>Certification for authorized representative: Check the box that applies depending on whether you have personal knowledge.</small></p>			
<input type="checkbox"/> Under penalties of perjury, I declare that I have submitted the protest and accompanying documents and to the best of my knowledge, the information contained herein is true, correct, and complete.		<p style="font-size: small;">Scan this QR Code with your smartphone or other device with a QR reader, or go to the website url shown, to view more information about completing this form and other Appeals processes online.</p> <p style="text-align: center; font-size: x-small;">www.irs.gov/appeals</p>	
<input type="checkbox"/> Under penalties of perjury, I declare that I have submitted the protest and accompanying documents, but I have no personal knowledge concerning the facts stated in the protest and the accompanying documents.			
Signature of authorized representative (Attach a copy of your completed Form 2848, Power of Attorney and Declaration of Representative.)			
Signature of authorized representative	Date signed		
<p style="font-size: x-small;">Form 13711 (Rev. 3-2013) Catalog Number 40992F www.irs.gov Department of the Treasury - Internal Revenue Service</p>			

**IRS Form
13711**
(page 2 of 2)

Request for Appeal of Offer in Compromise	
Disagreed Item	Reason for Disagreement (attach supporting documentation)
_____	_____
_____	_____
_____	_____
Disagreed Item	Reason for Disagreement (attach supporting documentation)
_____	_____
_____	_____
_____	_____
Disagreed Item	Reason for Disagreement (attach supporting documentation)
_____	_____
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Disagreed Item	Reason for Disagreement (attach supporting documentation)
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Disagreed Item	Reason for Disagreement (attach supporting documentation)
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Disagreed Item	Reason for Disagreement (attach supporting documentation)
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Disagreed Item	Reason for Disagreement (attach supporting documentation)
_____	_____
_____	_____
_____	_____
Disagreed Item	Reason for Disagreement (attach supporting documentation)
_____	_____
_____	_____
_____	_____

Form **13711** (Rev. 3-2013) Catalog Number 40992F www.irs.gov Department of the Treasury - Internal Revenue Service

Offer Appeal Considerations

- Did IRS make an incorrect decision based on a misinterpretation of the law?
- Did IRS not properly apply the law due to a misunderstanding of the facts?
- Do you have additional records or new evidence to support your position?

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Polling Question 3

Why are you taking this webinar (choose 1 or more)?

Need an IRS Form?

Visit the Forms Library FREE under the Members section at

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Tax Court

Tax Court

a brief look ...

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Tax Court

Advantages

- Change of a favorable result to taxpayer has a high probability
- More than 95% of tax court cases reach settlement prior to trial

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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

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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

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 or the "Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

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US Tax Court Petition Package (page 2 of 5)

UNITED STATES TAX COURT
www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)

(PLEASE TYPE OR PRINT) Petitioner(s)
v.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

} Docket No. _____

These forms can be filled-in and printed directly from Acrobat Reader. However, please be aware that the information you enter on a form cannot be saved to disk unless you are using the full Adobe Acrobat software suite.

To begin, move your mouse pointer over the Petitioner(s) name field. Your pointer will turn into a vertical beam, indicating that you are over an editable field. Simply click once and begin typing. Use the Tab key to move forward through the form fields (Shift+Tab to move backwards).

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:
 - Notice of Deficiency Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)
 - Notice of Determination Concerning Collection Action Notice of Determination Concerning Worker Classification
2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): _____
3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: _____
4. SELECT ONE OF THE FOLLOWING:
 - If you want your case conducted under small tax case procedures, check here: (CHECK
 - If you want your case conducted under regular tax case procedures, check here: ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.
5. Explain why you disagree with the IRS determination in this case (please list each point separately):
 - _____
 - _____
 - _____
 - _____
 - _____
 - _____
 - _____
 - _____

T.C. FORM 2 (REV. 5/11)

US Tax Court Petition Package (page 3 of 5)

6. State the facts upon which you rely (please list each point separately):

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of the Determination or Notice the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5) The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

SIGNATURE OF PETITIONER DATE (AREA CODE) TELEPHONE NO.

MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE (AREA CODE) TELEPHONE NO.

MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S) NAME OF COUNSEL TAX COURT BAR NO.

MAILING ADDRESS, CITY, STATE, ZIP CODE DATE (AREA CODE) TELEPHONE NO.

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
<input type="checkbox"/> Birmingham
<input type="checkbox"/> Mobile | KANSAS
<input type="checkbox"/> Wichita* | OHIO
<input type="checkbox"/> Cincinnati
<input type="checkbox"/> Cleveland
<input type="checkbox"/> Columbus |
| ALASKA
<input type="checkbox"/> Anchorage | KENTUCKY
<input type="checkbox"/> Louisville | OKLAHOMA
<input type="checkbox"/> Oklahoma City |
| ARIZONA
<input type="checkbox"/> Phoenix | LOUISIANA
<input type="checkbox"/> New Orleans
<input type="checkbox"/> Shreveport* | OREGON
<input type="checkbox"/> Portland |
| ARKANSAS
<input type="checkbox"/> Little Rock | MAINE
<input type="checkbox"/> Portland* | PENNSYLVANIA
<input type="checkbox"/> Philadelphia
<input type="checkbox"/> Pittsburgh |
| CALIFORNIA
<input type="checkbox"/> Fresno*
<input type="checkbox"/> Los Angeles
<input type="checkbox"/> San Diego
<input type="checkbox"/> San Francisco | MARYLAND
<input type="checkbox"/> Baltimore | SOUTH CAROLINA
<input type="checkbox"/> Columbia |
| COLORADO
<input type="checkbox"/> Denver | MASSACHUSETTS
<input type="checkbox"/> Boston | SOUTH DAKOTA
<input type="checkbox"/> Aberdeen* |
| CONNECTICUT
<input type="checkbox"/> Hartford | MICHIGAN
<input type="checkbox"/> Detroit | TENNESSEE
<input type="checkbox"/> Knoxville
<input type="checkbox"/> Memphis
<input type="checkbox"/> Nashville |
| DISTRICT OF COLUMBIA
<input type="checkbox"/> Washington | MINNESOTA
<input type="checkbox"/> St. Paul | TEXAS
<input type="checkbox"/> Dallas
<input type="checkbox"/> El Paso
<input type="checkbox"/> Houston
<input type="checkbox"/> Lubbock
<input type="checkbox"/> San Antonio |
| FLORIDA
<input type="checkbox"/> Jacksonville
<input type="checkbox"/> Miami
<input type="checkbox"/> Tallahassee*
<input type="checkbox"/> Tampa | MISSISSIPPI
<input type="checkbox"/> Jackson | UTAH
<input type="checkbox"/> Salt Lake City |
| GEORGIA
<input type="checkbox"/> Atlanta | MISSOURI
<input type="checkbox"/> Kansas City
<input type="checkbox"/> St. Louis | VERMONT
<input type="checkbox"/> Burlington* |
| HAWAII
<input type="checkbox"/> Honolulu | MONTANA
<input type="checkbox"/> Billings*
<input type="checkbox"/> Helena | VIRGINIA
<input type="checkbox"/> Richmond
<input type="checkbox"/> Roanoke* |
| IDAHO
<input type="checkbox"/> Boise
<input type="checkbox"/> Pocatello* | NEBRASKA
<input type="checkbox"/> Omaha | WASHINGTON
<input type="checkbox"/> Seattle
<input type="checkbox"/> Spokane |
| ILLINOIS
<input type="checkbox"/> Chicago
<input type="checkbox"/> Peoria* | NEVADA
<input type="checkbox"/> Las Vegas
<input type="checkbox"/> Reno | WEST VIRGINIA
<input type="checkbox"/> Charleston |
| INDIANA
<input type="checkbox"/> Indianapolis | NEW MEXICO
<input type="checkbox"/> Albuquerque | WISCONSIN
<input type="checkbox"/> Milwaukee |
| IOWA
<input type="checkbox"/> Des Moines | NEW YORK
<input type="checkbox"/> Albany*
<input type="checkbox"/> Buffalo
<input type="checkbox"/> New York City
<input type="checkbox"/> Syracuse* | WYOMING
<input type="checkbox"/> Cheyenne* |
| | NORTH CAROLINA
<input type="checkbox"/> Winston-Salem | |
| | NORTH DAKOTA
<input type="checkbox"/> Bismarck* | |

Signature of Petitioner(s) or Counsel

Date

T.C. FORM 5 (REV. 09/10)

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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)

Tax Court

Who can appear in tax court?

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

Summary of Topics Covered

- General appeals
- Fast Track appeals
- Taxpayer advocate
- Offers in compromise appeals
- Tax court

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- 4) Become your trusted referral source**

Find us on the web at: www.taxresolutioninstitute.org

Email us at: info@taxresolutioninstitute.org

Call us at: (800) 747-8718

I'm Peter Stephan....

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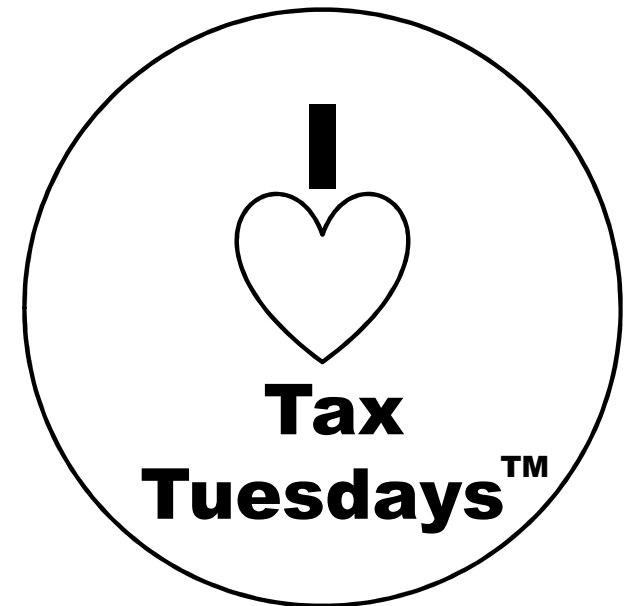
...and this is TRI

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