

New Client Intake

**Best Practices For Client Onboarding
An Advanced Look At The Process**

Roger Nemeth, EA, NTPI Fellow President, Tax Help Software

- Started managing tax franchises in 2006.
- Developed Audit Detective Transcript Reports in 2009.
- Qualified as an N.T.P.I. Fellow in 2015.
- Worked as a programmer for the largest Tax Resolution Company integrating automated transcript systems into workflow programs.
- Assisted in the downloading and research of over 30 million transcripts.



**Tax Help
Software**™

Catharine O'Connor, Esq. Head of Education, Tax Mentor

- Licensed to practice in Florida since 2012
- Practiced Tax Controversy from 2012-2020 for one of the largest national tax resolution companies.
- Resolved millions in tax debts, logged thousands of call hours with IRS collections personnel, and worked with hundreds of clients to resolve their tax controversy issues.
- Subject matter expert in tax issues facing small businesses, particularly payroll tax debts, with years of practical experience in achieving excellent results for my client.



Presentation Materials Are Copyrighted

Recently several of our webinars have been rebroadcast or used by other practitioners or companies to do their own presentations. I absolutely believe in collaboration with other tax professionals but please do not use all or part of this presentation without permission. A lot of work goes into these presentations.

Disclaimer

- The information in this webinar is for informational & education purposes only and does not constitute legal advice or opinion.
- Reasonable efforts are taken to ensure the accuracy and integrity of the presented information and materials provided. Tax Help Software is not responsible for misprints, out of date information, omissions, technical inaccuracies, typographical or other errors.
- Tax Help Software makes no representations or warranty whatsoever, express or implied, regarding the completeness, accuracy, or adequacy of, or suitability, functionality, availability or operation of the information or materials herein.
- By using these materials you assume the risk that the information and materials herein may be incomplete, inaccurate, or inappropriate for your situation or in your jurisdiction.
- In no event will Tax Help Software be liable for damages of any kind including – without limitation – any special, indirect, incidental or consequential damages.

Presentation Overview

This is an advanced tax resolution onboarding class with my best practice recommendations. This class will cover how I would evaluate my practice to create process and procedures to maximize profitability and customer expectations.

I will also review best practices for obtaining third party data for your clients.

Handouts

- Case Projection Overview Worksheet
- Sample FOIAs
 - Audit File Request
 - SFR or Archived Income Request
 - TXMODA
- LexisNexis
 - Sample Report
 - Information on LexisNexis products

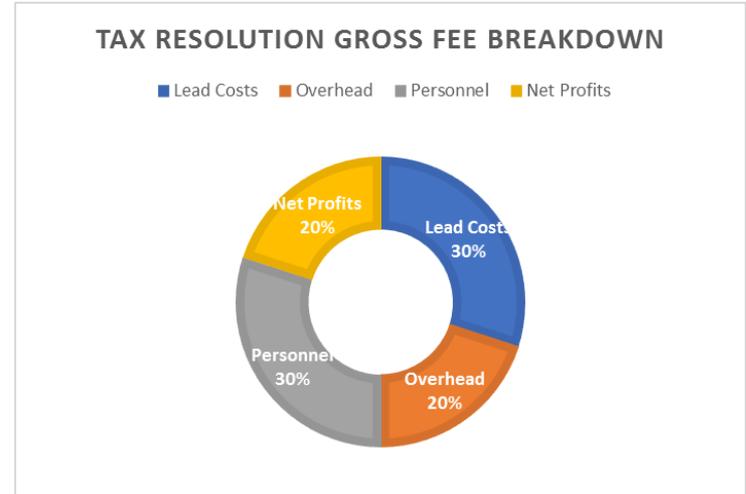
Recommended Archived Webinars

- Onboarding Tax Resolution and Tax Prep Clients
- 2848/8821 Best Practices

- Tax Mentor members have access to the most recent content, but CPA Academy also has older archived webinars available.

Fundamentals of Collection Work

- Remember your time has value.
- Resolution is a function of:
 - Amount Charged. Minus
 - Lead Cost.
 - Man Hours.
 - Additional Overhead.
- The more time you spend talking with your client the less money you make.
- Cases worked efficiently make more money.
- Your processes determine your profitability.



Scale Your Onboarding To Fit The Case

Not all cases need a full case prep and full research.

- Remember the more hours worked on a case is less revenue.
- This is an advanced onboarding class. This does not translate to researching each case to the maximum.
- For example a \$50,000 tax debt case from a pyramiding taxpayer that is able to enter into a full pay IA does not need as much research and preparation as a \$2 million dollar case with multiple audits and disputed tax positions.

Increased Labor Costs Threaten Resolution Case Profitability

Labor costs have skyrocketed since the start of the COVID event. Many national employers have increased their minimum pay to \$15 per hour or more. Skilled labor is even more.

An informal poll I conducted recently indicated an Enrolled Agent with some experience can cost \$45,000 to \$60,000 per year or more depending on where you are located.

Amazon has announced their minimum rate is now \$18/hour.

Pay Increases

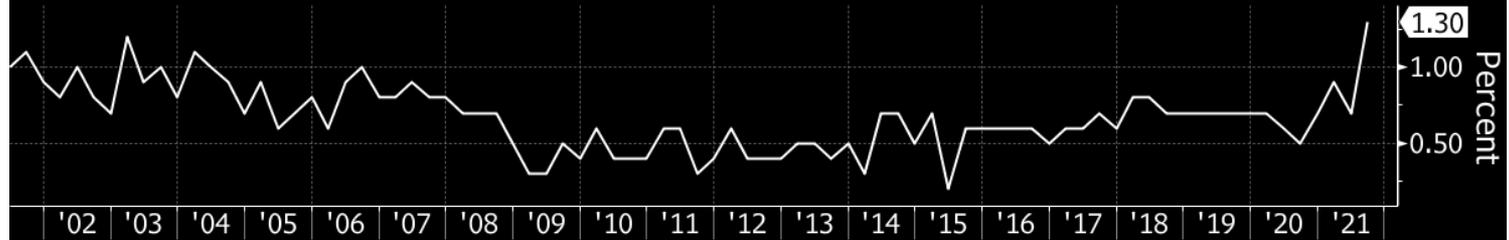
Wages and salaries jump by record last quarter, ECI also posts record jump

■ Wages and salaries, civilian workers (QoQ)



Record jump

■ Employment cost index (QoQ)



Source: U.S. Bureau of Labor Statistics

Bloomberg

Bloomberg News U.S. Employment Costs Rise at Record Pace as Wages Surge By Reade Pickert October 29, 2021

Experienced Tax Professionals Are Difficult To Retain

Having managed tax practices for several years I began to realize once a tax pro reaches a certain level of experience they will often leave and launch their own practice.

Many of you here today probably started doing taxes for someone else and left to launch your own practice.

Employment Projections

Hourly Rate	Per Day	Per Week	Per Month	Per Year	Additional Employee Costs	Total Employee Cost
Hours	8	40	173	2,080	15%	
\$12.00	\$96.00	\$480.00	\$2,080.00	\$24,960.00	\$3,744.00	\$28,704.00
\$15.00	\$120.00	\$600.00	\$2,600.00	\$31,200.00	\$4,680.00	\$35,880.00
\$18.00	\$144.00	\$720.00	\$3,120.00	\$37,440.00	\$5,616.00	\$43,056.00
\$20.00	\$160.00	\$800.00	\$3,466.67	\$41,600.00	\$6,240.00	\$47,840.00
Enrolled Agent Estimates						
\$21.63	\$173.08	\$865.38	\$3,750.00	\$45,000.00	\$6,750.00	\$51,750.00
\$24.04	\$192.31	\$961.54	\$4,166.67	\$50,000.00	\$7,500.00	\$57,500.00
\$28.85	\$230.77	\$1,153.85	\$5,000.00	\$60,000.00	\$9,000.00	\$69,000.00

Amazon Base Wage



Inventory Management

- A successful tax resolution practice is all about managing client inventory. All of the large tax resolution companies focus on inventory management to create profits.
- Here are some guidelines for you to use as a starting point.
 - If the client is in compliance the resolution should be submitted within 45 days of engagement.
 - The IRS response and negotiation for a non-OIC or non-RO case should take an additional 45-60 days (OIC and/or RO case is between 6 months and a year and a half).
 - If the taxpayer is not compliant add another 45 days.
 - These timelines are problematic if collections only defers action for 30 days. Remember charge accordingly if these times need to be decreased.
 - Some firms have a 30-day goal for compliance and initial submission on all cases. The less the better but be realistic. Remember your client is the variable in most cases.

The Biggest Variable In Time To Work The Case Is The Client!!!!

Although other factors can delay a case being worked the client is the main hurdle to overcome.

Remember Who Your Client Is!!!

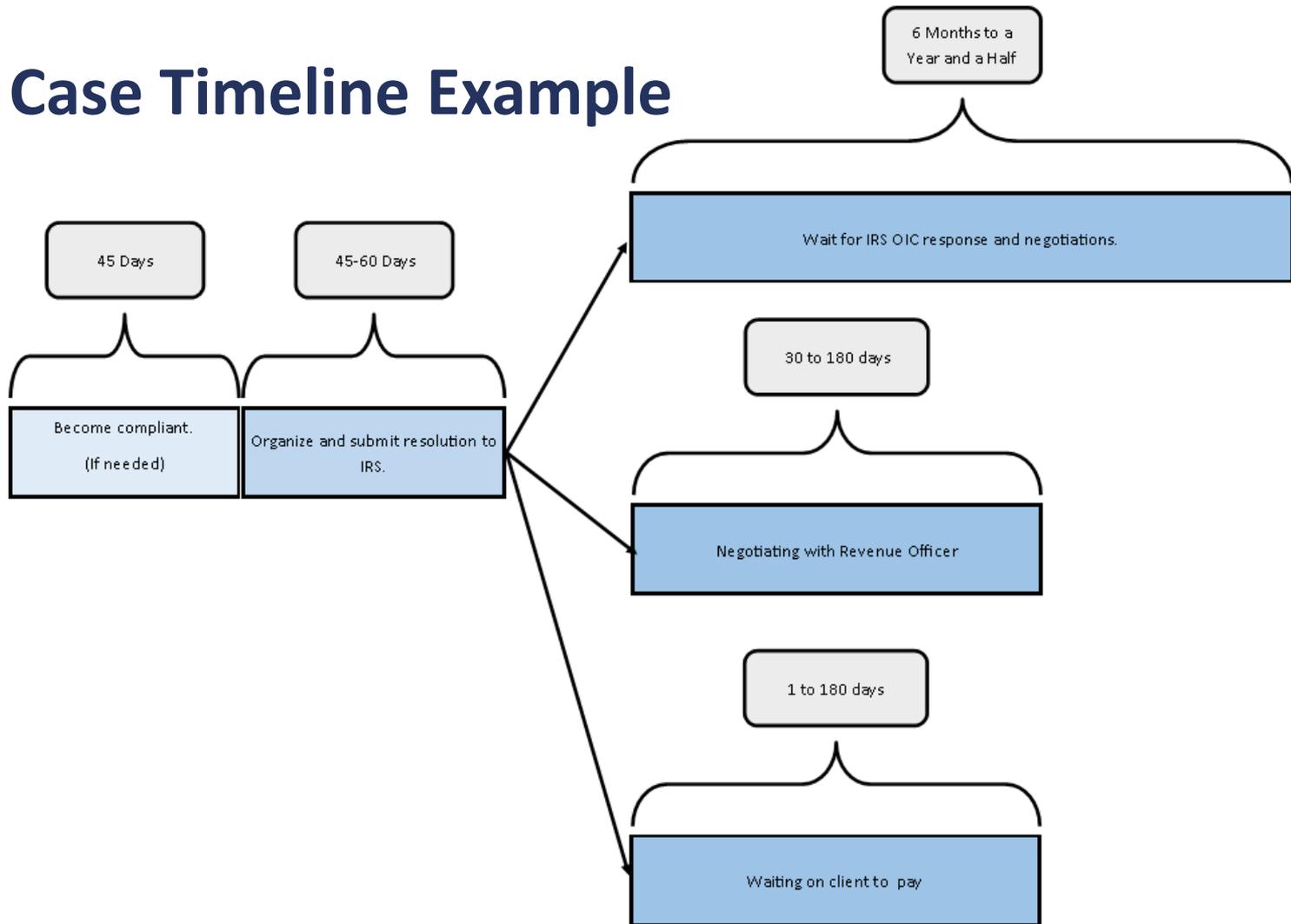
Tax resolution clients are usually:

- Organized
- Punctual
- Responsible
- Honest
- Technologically Adept
- Photographic Memory

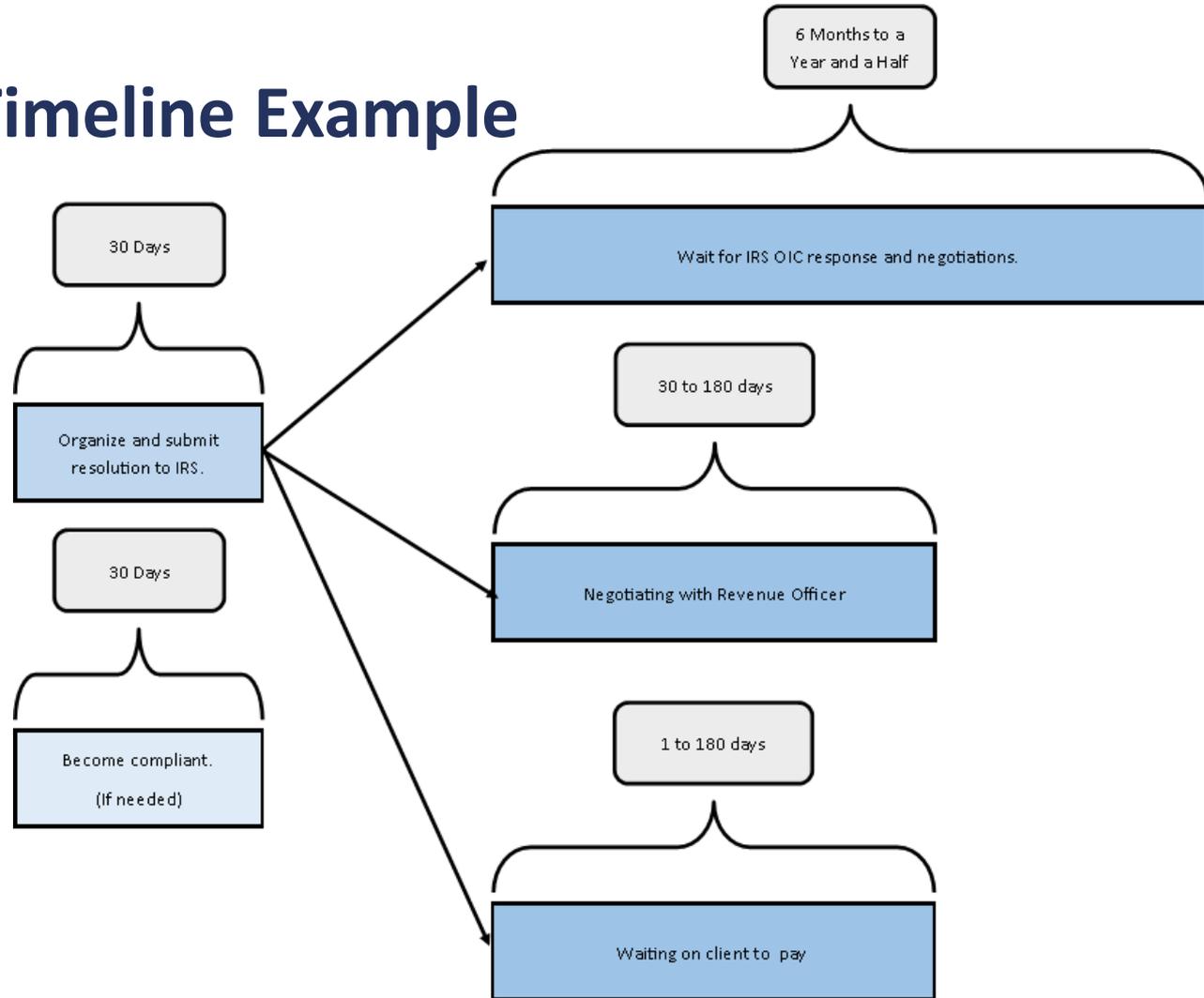
This Is Really Your Client

- Your client is more likely somebody that will need to be managed through the process.
- There is a reason they are having tax problems.
- There are exceptions where really responsible and organized people get in trouble but again they are the exception.

Average Case Timeline Example



Optimal Case Timeline Example



Managing Your Inventory.

The faster cases can be closed the more cases can be worked!!!

Reasons Tax Pros make for keeping cases open longer:

- Waiting for payment to be completed
 - The fear is once the resolution is submitted the client will stop paying.
- Want the perception that it took longer than it did.
 - If you can get a PPIA accepted in less than 10 days but charged \$3,500 (or more) client might perceive they overpaid.
- Gives your client more time to provide requested information
 - The longer you give them the longer they will take.

Understand Your Business Processes

If you don't know what your average hours worked per case is you need to figure it out.

Time is your enemy in tax resolution.

Internal Practice Evaluation

- Case Projection Overview Worksheet

Why Did The Big Resolution Companies Struggle A Decade Ago?

What is the difference between the resolution firms a decade ago (JK Harris, TaxMasters and Roni Deutch) and the firms now (Optima, Omni, Tax Defense Network)?

- The firms from a decade ago failed due to inventory mismanagement. They were able to sell the cases but they were not able to effectively manage them.
- The firms that filled the vacuum a decade ago started to rely on technology, processes and procedures.

Quick Turn Around

In 2014, just two years after most of the large resolution firms were forced to close, Tax Defense Network was purchased for \$55 million dollars.

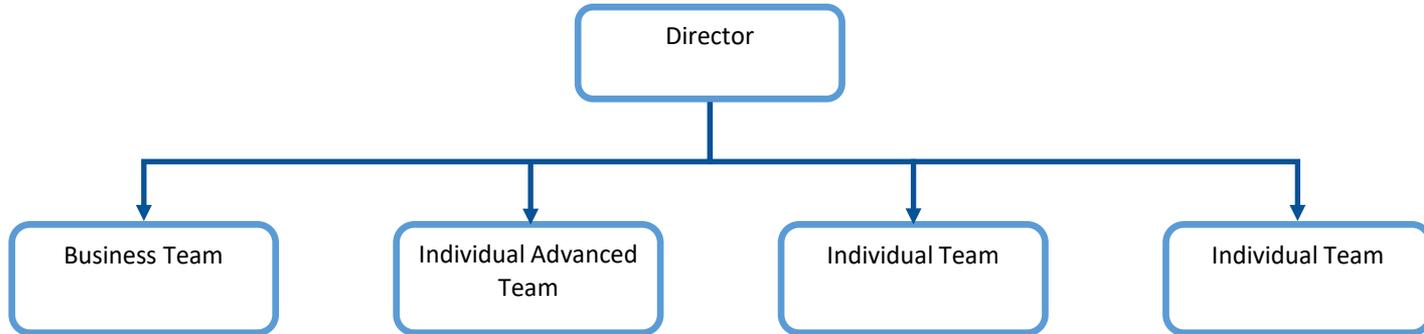
Working there I realized it was built on policy and procedures enhanced by new technology.

Boutique Vs High Volume

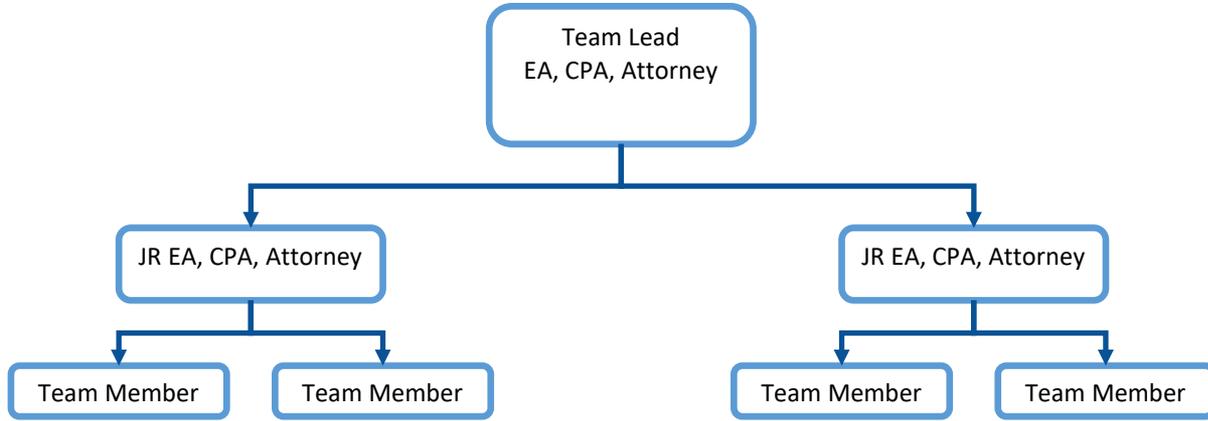
There are generally considered two types of tax resolution firms:

- Boutique Firm: These firms are usually smaller. Each Tax Pro handles most if not all of the case.
- High Volume: These firms rely on process and procedures and often use assembly line processes to optimize payroll.
- The third is a hybrid office that appears to be the “Talent” doing all the work but behind the scenes there is a group supporting the process.

How A Successful Resolution Company Is Set-Up



Team Structure



COVID Surcharge

COVID has definitely impacted case processing times. I recommend one of two strategies:

1. Increase your fees
 2. Add a COVID Surcharge
- I prefer the COVID surcharge. It implies it is temporary and out of your control.

Initial Case Investigation: To Charge or Not to Charge?

- Some tax pros charge for the initial interview and some charge for the transcript analysis.
- Many Tax Pros do this for free, but it does have value. We recommend charging between \$100 and \$1,500 (or more if the case warrants it) and letting them deduct that amount from their resolution fees (Just make sure to build this in your fee structure).
- Charging for the initial IRS Account Analysis can be a good indicator if the client is just shopping or fishing for free information or if they are committed.

The Client Is Most Motivated During The Initial Meeting

Close the deal and get as much information requested in the initial meeting as possible.

If you can access transcripts during the initial interview your chances of getting them as a paid client increases significantly.

The Bottleneck

- Currently the largest obstacle Tax Professionals face is in getting permission to access their client's records.
- During the peak of COVID CAF processing was averaging 12 to 16 weeks or more (3+ months).
- Currently (December 2021) processing via fax or the upload portal is 2-3 weeks and has been continually improving.

Submission Methods

Use This One
With a Wet
Signature!!!

	FAX	MAIL	Digital Upload Portal <i>January 2021</i>	Online POA & TIA TAX PRO Account <i>July 2021</i>
Form(s)	2848 & 8821	2848 & 8821	2848 & 8821	Proprietary online POA/TIA
Signature	Wet Only	Wet Only	Wet or Electronic	None
Taxpayer Authorization	Sign & Date Form	Sign & Date Form	Sign & Date Form	Using IRS Account
Individual Tax Types	YES	YES	YES	YES
Business & Other Tax Types	YES	YES	YES	NO
How far back?	1990	1990	1990	2000

Recommended Upload Portal Process

- Recommendation is to use wet signatures.
 - It is OK for the taxpayer to fax or scan copies back to the tax pro.
- This allows the 2848/8821 to be submitted to both CAF Unit via Upload Portal and faxed to PPS/PPL/ACS for instant access to transcripts and other information requests while awaiting CAF processing.
- We will cover the e-Signature restrictions on the upcoming slides.

Upload Portal Drawbacks

- Unable to bulk upload multiple forms.
- Several questions must be answered for each form submitted.
 - What type of form?
 - Did taxpayer sign electronically remotely?
 - Attestation that tax pro verified identity?
 - Domestic or international taxpayer?
 - Then add taxpayer ssn, attach form and submit.
- Confirmation e-Mail does not identify which taxpayer was received.
 - Not even some kind of unique tracking number.

e-Signatures

- IRS e-Signatures are only authorized to be uploaded through the IRS Online Portal.
 - The CAF Unit will not accept faxed e-Signatures.
 - PPL/PPS/ACS will not accept faxed e-Signatures.
- e-Signatures require a higher level of validation of the Taxpayer's Identity before they can be submitted.
 - The IRS based the verification process in Publication 1345, Handbook for Authorized IRS e-File Providers, but expanded the requirements even further.

e-Signatures ID Verification

➤ According to the IRS FAQ's on Main Portal Page it expands on Pub 1345:

If you **do not have personal knowledge of the taxpayer's identity**, you must authenticate their identity if they're signing the authorization form in a remote transaction.

To authenticate the taxpayer's identity for remote transactions, take these steps:

1. Inspect a valid government-issued photo identification (ID) of the taxpayer and compare the photo to the taxpayer via a self-taken picture of the taxpayer or video conferencing to compare. Examples of government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa or passport;
2. Record the name, Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN), address, and date of birth of the taxpayer; and
3. Verify the taxpayer's name, address and SSN or ITIN through secondary documentation, such as a federal or state tax return, IRS notice or letter, Social Security card or credit card or utility statement. For example, suppose a taxpayer changed their address in 2020. In that case, a 2019 tax return can be used to verify the taxpayer's name and SSN or ITIN, and a recent utility statement can be used to verify the taxpayer's new address.

Note: The IRS requires "Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law." I would imagine that is similar to forever.

E-Signature Summary

- It is not the signature that is the challenge, but the remote identity verification and records retention. The final nail for e-Signature is that tax pros are not allowed to fax to PPS/PPL/ACS for instant access.
- The hope is eventually the IRS will improve the online POA/TIA method to make the upload portal unnecessary except as a back-up.
- If you have an established relationship with the taxpayer you need to document it and you do not need to do the additional verification steps. Completing a tax return qualifies as an “established relationship”.

Staff Member Best Practices

- Business gets an 8821 signed and submitted.
- Non-Circular 230 staff sign up for e-Services so they can get access to the SOR Mailbox (AKA e-Services Mailbox).
- Staff can then call PPS/PPL (Not ACS since it requires a 2848) and ask questions on the account and request transcripts to their mailbox as an employee of the business CAF holder.
- The person calling must be the mailbox user (the boss cannot allow staff to call on their behalf).

Business CAF Numbers

- A business **CAN** get a CAF number assigned to it.
- Businesses **CANNOT** register for an e-Services account.
- The best practice for a business CAF is to get an 8821 listing the business and the caf as the appointee.
 - This allows any employee with the company to call PPS and ask for information on the taxpayer.
 - If the employee has an e-Services account, they can request transcripts be sent to their SOR Mailbox.
 - The IRS will only place transcripts in the caller's mailbox (they cannot request they be put in another employee's mailbox).

Do Staff Members Need CAF Numbers

- All Circular 230 Pros should request a CAF Number. (EA, CPA, Attorney)
- Non-Circular 230 employees only need a CAF if they are submitting 8821 forms with them listed as the Designee.
- If they will only be requesting transcripts via PPS/PPL under the Business CAF then they do not need a CAF.

Calling The IRS Best Practices

There is a wide variety of options.

Get The Answers To The Test

The IRS uses third party data sources to verify Offers In Compromises (OIC).

- Credit Reports – IRS has access to the client’s credit report. Both secured and un-secured debt is available for review.
- Asset Reports – Nexis Lexis/Accurint (and other companies) offer public information database reports that include property associated with the taxpayer. Examples of property include but are not limited to:
 - Land
 - Properties (homes and commercial property)
 - Airplanes
 - Watercraft
- Possibly insurance policies – I am aware of a couple of cases where the IRS asked for insurance policies to look for riders on jewelry, firearms, etc. The IRS does not have direct access. These need to be provided by the taxpayer or through a subpoena.

IRS Internal Verification

5.8.5.3.1.1 (03-23-2018) Verification through Internal Research

- 1) Verify as much of the CIS as possible through internal sources.
- 2) The following internal and external information sources may be considered. Discuss any major discrepancies with the taxpayer/POA and document the history. This list is not all inclusive.

Internal Sources	Review to
ENMOD and INOLES	Identify/research cross reference TINs for related business activity not declared on the CIS.
SUMRY, IMFOL and BMFOL	Verify full compliance and determine if there are any open control bases or freeze codes.
RTVUE (IMF)/ BRTVUE (BMF), TRDBV, or TDS	Compare the amount of reported income and expenses declared on the CIS to verify the amounts are within reason.
IRPTRO	<p>Compare real estate tax and mortgage interest deductions to the amounts declared on the CIS. Discuss any difference with the taxpayer to determine the reason for the increase or decrease.</p> <p>Identify accounts not reported on the CIS, such as certificates of deposit or investment accounts.</p> <p>Verify sources of income, such as employers, bank accounts, and retirement accounts.</p> <p>Identify recent transferred or disposed of assets, such as stocks and bonds.</p> <p>Review W-2 information to determine if taxable wages are less than FICA wages, which may indicate the taxpayer has an employer sponsored retirement account (401k or 403b).</p>
State Motor Vehicle Records	Identify motor vehicles currently registered to the taxpayer but not declared on the CIS. Also check for ownership in business names.
Real Estate Records	<p>Identify real property titled to the taxpayer but not declared on the CIS.</p> <p>Identify property held by transferee, nominee, or alter ego. Also check for ownership in business names.</p>
Accurint	Identify other aliases, related business entities, UCC filings, properties, judgments, and vehicle registrations. In most instances, the OE/OS should only be using current information to verify the taxpayer's ownership or interest in assets.
Credit Bureau Report	<p>Identify past residences and employers.</p> <p>Verify competing lien holders, balances due and payment history.</p> <p>Identify property not listed on CIS.</p>

Free Resources

Credit Report: Have your client obtain their free annual credit report while in your office to assist with your financial disclosures.

LexisNexis Asset Report: The IRS has access to this report. Great way to find many of your client's assets they may have forgot about. Have your client request their free Nexis report at:

https://personalreports.lexisnexis.com/access_your_full_file_disclosure.jsp

This report is mailed and will arrive in 1-3 weeks at the taxpayer's residence.

The IRS has access to both of these resources and will use them to verify 433 forms in some cases.

Asset Report Example

HIGHER SCORING

Assets

Real Property (0 current, 0 previous records)

Personal Property (1 records)

Top

No.	Name	Address	Type	Year/Make/Description	Registration/Serial Number	Registration Date	Registration State
1	Smith, John	1234 AnyStreet Washington, DC 20001	WATERCRAFT	PORTA BOTE	6796AE	06/07/2004	AK

Assets

Real Property (1 current, 1 previous records)

Top

No.	Address	Ownership Status	Purchase Date	Purchase Price	Sale Date	Sale Price	Tax Assessment Value & Year
1	1234 AnyStreet Washington, DC 20001	CURRENT	11/21/2005	\$796,150			\$772,500 - 2018
2	1234 Main St Washington, DC 20001	PREVIOUS			02/23/2006	\$315,000	\$0 -

LOWER SCORING

Assets

Real Property (0 current, 0 previous records)

Personal Property (0 records)

This is the letter I received from LexisNexis with instructions on how to download my complete report.

I requested it on November 18th and it arrived within 5 days. Not sure if this is average but pretty quick. (Looks like they mailed it the same day)



LexisNexis Consumer Center

Consumer Number:

Case Number: 12188821



November 18, 2021

Roger William Nemeth

Dear: Roger William Nemeth

Thank you for contacting LexisNexis Risk Solutions regarding information contained in your consumer file. LexisNexis Risk Solutions is a leading provider of reliable, risk management information. We are providing this information to you, pursuant to Section § 609 of the Fair Credit Reporting Act (15 U.S.C. § 1681g).

LexisNexis Risk Solutions provides consumer reports to customers who have a permissible purpose to access your information. Our customers include companies in various industries, such as financial services, insurance, government and healthcare.

Included with this letter, may be some, or all, of the following:

1. Consumer statements that you requested be placed on your file;
2. Alerts or flags indicating the existence of a security freeze, identity theft alert or security fraud alert that you requested;
3. Data that is currently under dispute by you, with an indicator of the dispute;
4. Information pertaining to the source of the data contained on the report;
5. Identification of the entities whom have requested your information in the prior 12 months (or longer if requested for an employment eligibility purpose);
6. Copies of actual reports ordered by and provided to companies with a permissible purpose to access your information, if any exist in our system;
7. "How to Read" documentation, explaining information that may be contained in your file; and
8. Applicable Federal and State Summary of Rights.

In order to access your LexisNexis Consumer Disclosure Report, please use this one-time URL, which will expire in 30 days.

<https://consumer.risk.lexisnexis.com/files/37PG>

You will be asked to enter the following PIN, once you access the URL – 45HH

If prompted to enter password after entering the PIN, please re-enter the PIN. Please review your file carefully and notify us of any concerns or disputes you may have with the information at the address or tollfree number below. To expedite your request, be prepared to provide us with proper identification and any information that will help us resolve your concerns.

While LexisNexis delivers information to various industries, we are not involved in decisions made by our customers based on the information we provide and are not provided the reasons regarding those decisions.

Please be aware that an affiliate of LexisNexis Risk Solutions Inc. provides debt collectors with "contact and locate"

Social Security Administration (SSA)

- Social Security has a login Portal called My Social Security
- All prior year reported wages are available
- Unfortunately withholding and state information is not available

SSA Account Main Page

The screenshot shows the user interface of the 'my Social Security' website. At the top right, the user's name 'Roger W. Nemeth' and a 'Sign Out' link are visible. Below the header, there are navigation links for 'Home', 'Messages', 'Preferences', and 'Security Settings'. A welcome message 'Welcome, Roger!' is followed by a notification box stating the last sign-in time: 'November 16, 2021 at 9:30 AM ET.' The main content area features several action items: a link to 'Print / Save a copy of your Social Security Statement (PDF)' with a disclaimer and XML options; a link to 'Retirement Ready: Fact Sheet For Workers Ages 49-60'; a link to 'Replace your Social Security Card'; and another link to 'Print / Save a letter proving you receive or do not receive Social Security Benefits (PDF)'. A section titled 'Eligibility and Earnings' shows that the user has 40 work credits (represented by a progress bar) and asks if the 2020 earnings of \$50,000 are correct. A red circle highlights the 'Review your full earnings record now' link. A 'Learn more about eligibility and work credits' link is at the bottom of the section.

my Social Security Roger W. Nemeth Sign Out

Home Messages Preferences Security Settings

Welcome, Roger!

You last signed in on **November 16, 2021 at 9:30 AM ET.**

[Print / Save a copy of your Social Security Statement \(PDF\)](#)
[Disclaimer](#) | [Download Statement Data as an XML file](#) | [How to use XML files](#)

[Retirement Ready: Fact Sheet For Workers Ages 49-60](#)

[Replace your Social Security Card](#) >

[Print / Save a letter proving you receive or do not receive Social Security Benefits \(PDF\)](#)

🔍 Eligibility and Earnings

You have the 40 work credits you need to receive benefits!

You earned **\$50,000** in 2020. **Is this correct?**

[Review your full earnings record now](#) >

[Learn more about eligibility and work credits](#)

SSA Account Earning Page

[Home](#) > Earnings Record

Earnings Record

Review your Earnings Record

Your benefits are based on your earnings. If our records are wrong, you may not receive all the benefits to which you're entitled.

Use your own records to make sure our information is correct, and that we've recorded each year you worked. If you worked for more than one employer during any year, or if you had both earnings and self-employment income, we combined your earnings for the year.

- [Review your earnings record carefully.](#)
- [Limits on Taxable Earnings for Social Security](#)
- [Why would earnings be missing from my record?](#)

See something that doesn't match with your records? If there's a mismatch between your records and the earnings listed, you can [request a correction online](#), or [contact us](#).

Not sure if you need to request a correction? [Take a closer look](#)

Work Year	Taxed Social Security Earnings	Taxed Medicare Earnings
2020		
2019		
2018		
2017		
2016		
2015		
2014	\$73,772	\$73,772
2013	\$44,585	\$44,585
2012	\$43,286	\$43,286

SSA Account Earning Page

Work Year	Taxed Social Security Earnings	Taxed Medicare Earnings	Earnings Details
2020			View Details
2019			View Details
2018			View Details
2017			View Details
2016			View Details
2015			View Details
2014	\$73,772	\$73,772	View Details
2013	\$44,585	\$44,585	View Details
2012	\$43,286	\$43,286	View Details
2011	\$57,965	\$57,965	View Details
2010	\$51,541	\$51,541	View Details
2009	\$51,500	\$51,500	View Details
2008	\$58,423	\$58,423	View Details
2007	\$57,153	\$57,153	View Details
2006	\$43,461	\$43,461	View Details
2005	\$39,272	\$39,272	View Details
2004	\$47,835	\$47,835	View Details
2003	\$42,158	\$42,158	View Details
2002	\$38,851	\$38,851	View Details
2001	\$37,058	\$37,058	View Details
2000	\$35,662	\$35,662	View Details
1999	\$31,278	\$31,278	View Details
1998	\$34,702	\$34,702	View Details
1997	\$15,817	\$15,817	View Details
1996	\$3,778	\$3,778	View Details
1995	\$0	\$0	Details Unavailable
1994	\$0	\$0	Details Unavailable
1993	\$1,552	\$1,552	View Details
1992	\$2,283	\$2,283	View Details
1991	\$1,764	\$1,764	View Details
1990	\$9,087	\$9,087	View Details
1989	\$3,034	\$3,034	View Details
1988	\$5,750	\$5,750	View Details
1987	\$3,074	\$3,074	View Details
1986	\$2,498	\$2,498	View Details
1985	\$516	\$516	View Details
1984	\$796	\$796	View Details

SSA Account Earning Annual Detail Examples

2004 Earnings Record for Roger W. Nemeth



Work Year: 2004

Employer Name: ARMSTRONG WORLD INDUSTRIES INC
Employer Address: 2500 COLUMBIA AVE LANCASTER, PA 17603-4117
Employer Identification Number (EIN): 23-0366390
Taxed Social Security Wages: \$5,687
Taxed Medicare Wages: \$5,687
Total Compensation: \$5,567

Employer Name: COUNTY OF LEON OFFICE OF SHERIFF
Employer Address: 2825 MUNICIPAL WAY TALLAHASSEE, FL 32304-3807
Employer Identification Number (EIN): 59-6000712
Taxed Social Security Wages: \$41,647
Taxed Medicare Wages: \$41,647
Total Compensation: \$41,647

Employer Name: JCG ENTERPRISES INC
Employer Address: PO BOX 180010 TALLAHASSEE, FL 32318-0001
Employer Identification Number (EIN): 63-1071056
Taxed Social Security Wages: \$500
Taxed Medicare Wages: \$500
Total Compensation: \$500

Are these earnings incorrect?

[Request a Correction](#)

Close

1984 Earnings Record for Roger W. Nemeth



Work Year: 1984

Employer Name: SIGN OF THE BEEFCARVER INC
Employer Address: 1530 ROCHESTER RD ROYAL OAK, MI 48067-1327
Employer Identification Number (EIN): 38-2238839
Taxed Social Security Wages: \$796
Taxed Medicare Wages: \$796
Total Compensation: \$796

Are these earnings incorrect?

[Request a Correction](#)

Close

Get Actual Copies Of the Original W-2

- Free if related to a Social Security related Reason – ***Fee of \$90 (per year) for any other purpose - including filing tax returns.***
- <https://faq.ssa.gov/en-us/Topic/article/KA-02501>
- DRAWBACK – can only obtain W-2 information! Other income information (1099s, 1098s, etc.) will not be available via this method.
 - IRS wage & income does not have state withholding so this is an option if taxpayer no longer has or can't obtain from state.
- When I was practicing we used to estimate the withholding and that worked for us.

Freedom of Information Act (FOIA) Request

- Can request via mail or online. Must show that you have a right to the information requested (i.e. a 2848) and confirm your Identity (Driver's License)
 - Online is the fastest, must still sign the request.
 - Fees may apply if more than 2 hours of work or over 100 pages
- Must provide sufficient details of what is being requested and/or for what purposes in order for the information to be identified and provided, assuming it does not fall into an exemption.
 - Would also mention that unable to achieve through other channels.
- Information is generally provided on disk.

SFR Examination Report

Form 4549 (Rev. May 2008)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes	Page _____ of _____	
Name and Address of Taxpayer Jack and Susan Anson	Taxpayer Identification Number XXX-XX-XXXX	Return Form No.: 1040	
Person with whom examination changes were discussed:	Name and Title: Jack and Susan Anson		
1. Adjustments to Income	Period End 12-31-XX	Period End 12-31-XX	Period End 12-31-XX
a. Itemized Deductions	XXXXX	XXXXX	XXXXX
b. Standard Deduction			(XXXXX)
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	XXXXX	XXXXX	XXXX
3. Taxable Income Per Return or as Previously Adjusted			

- Adjustments to Income will show W&I info used in the SFR.
- Can request from the Examination Department (if not archived) or via FOIA request.

State DOR

State Department of Revenue websites and online accounts can be another source of information from your taxpayer.

Recommended Mailing Best Practices

1. Scan the contents of the package and save the file
2. Take a picture or video of the contents with the envelope.
3. Make sure to show the sealed envelope after with a close time stamp.
4. Mail to IRS using certified mail (signature discussion on next slide). Make sure to take another picture showing the certified slip on the actual envelope.

Certified Mail Signature vs No Signature

1. Optimally a certified mailing with return receipt (a signature) is the preferred method.
2. However, I recommend mailing certified mail no return receipt since sometimes the IRS does not have anyone available to sign.
3. Keep in mind with either method the IRS will argue the contents were different than claimed.

7014 0150 0001 8385 8951
 PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. DO NOT COVER ANY ADDRESSES.
CERTIFIED MAIL™

7014 0150 0001 8385 8951
 7014 0150 0001 8385 8951

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com.

OFFICIAL USE

Postage	\$ 0.48	Postmark Here
Certified Fee	3.30	
Return Receipt Fee (Endorsement Required)	2.70 optional	
Restricted Delivery Fee (Endorsement Required)	5.05 optional	
Total Postage & Fees	\$11.53	

Sent To: Reggie Redbird
 Street, Apt. No., or PO Box No.: 123 N Main St
 City, State, ZIP+4: AnyTown IL 99999

PS Form 3811, February 2004

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature <input checked="" type="checkbox"/> Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee
1. Article Addressed to: Reggie Redbird 123 State St Normal IL 61761	B. Received by (Printed Name) C. Date of Delivery
2. Article Number (Transfer from service label) # from certified mail slip	D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No
PS Form 3811, February 2004	Domestic Return Receipt 102989-02-04-1140

UNITED STATES POSTAL SERVICE

First-Class Mail
 Postage & Fees Paid
 USPS
 Permit No. G-10

* Sender: Please print your name, address, and ZIP+4 in this box *

Your Name
 Your Department
 Illinois State University
 Campus Box _____
 Normal IL 61790-_____

Questions?

TaxHelpSoftware.com

Roger W. Nemeth, EA & NTPI Fellow

Email: info@AuditDetective.com

TaxMentor.com

Catharine O'Connor, Esq.

Email: info@TaxMentor.com