

Resolving an IRS Collection Case: A Step-by-Step Approach

Presented by:

Eric L. Green



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Eric Green, Esq.

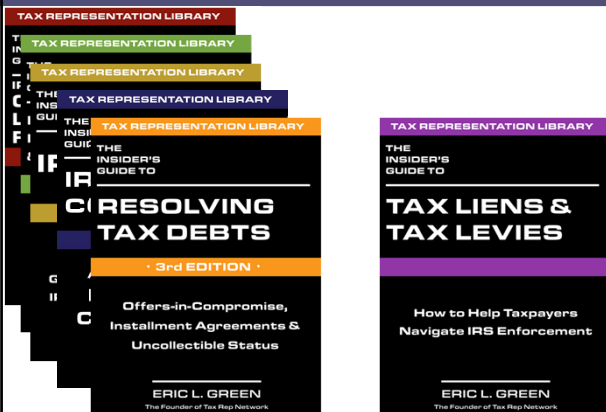
- ▶ Managing partner in Green & Sklarz LLC, a boutique tax firm with offices in Connecticut and New York.
- ▶ Focus is civil and criminal taxpayer representation before the Department of Justice Tax Division, Internal Revenue Service and state Departments of Revenue Services.
- ▶ Eric is a contributing columnist for Bloomberg Tax and has served as a columnist for CCH's Journal of Practice & Procedure.
- ▶ Attorney Green is the past Chair of the Executive Committee of the Connecticut Bar Association's Tax Section.
- ▶ Eric is a Fellow of the American College of Tax Counsel ("ACTC").



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Eric Green, Esq.



- Eric is the host of the weekly Tax Rep Network Podcast
- Eric is the founder of Tax Rep Network, an online community designed to help tax professionals build their IRS Representation Practice
- He is the author of the Accountant's Guides in IRS Representation
- Partnered with UConn and creator of the IRS Representation Certificate Program
- Creator of the Tax Rep App

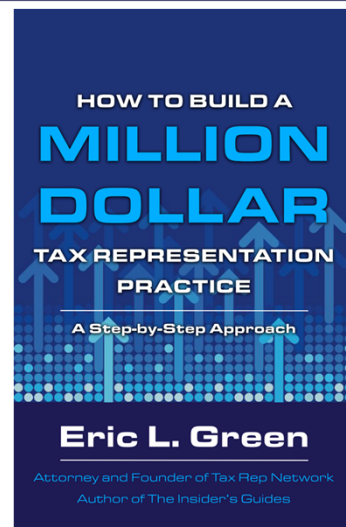


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Build Your Million \$ Rep Practice in 2023

- ▶ IRS enforcement tidal wave is coming
- ▶ You have the skills
- ▶ The demand is there
- ▶ <https://taxrepilc.com>



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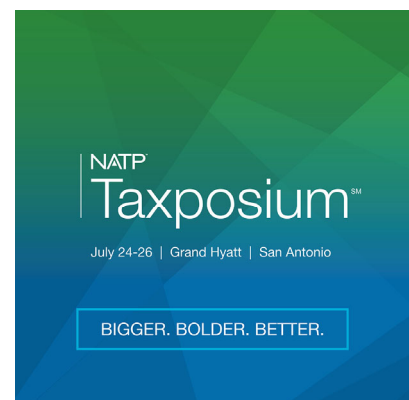
Scaling New Heights – 6/25 – 6/27, 6/28

- ▶ We are doing 5 presentations – St. Louis, MO
- ▶ On Thursday June 28th we will do our own workshop, 8 hours of case studies!
- ▶ <https://www.woodard.com/scaling-new-heights>



NATP Taxposium – 7/23 – 7/26, 7/27

- ▶ We will be doing several tracks
- ▶ San Antonio, TX
- ▶ Tax Rep Workshop on 7/27, just 8 hours of case studies
- ▶ <https://www.taxposium.com/>



Upcoming Programs

TRN Live: 8 hours of case studies

- ▶ St. Louis (6/29) following Scaling New Heights
- ▶ San Antonio (7/27) Following NATP's Taxposium

Join us at either, both in-person or via webcast

<https://taxrepllc.com/2023-trn-live/>



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10th Annual NE IRS Rep Conference

- ▶ Back at Mohegan Sun
- ▶ 11/30/23 (QU) and 12/1/23 (Mohegan)
- ▶ Free for Members
- ▶ <https://irsrepconference.com>



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Vegas was a great time...



TAX REP NETWORK

Orlando will be even better!!!!

- ▶ 12/13/23 – 12/15/23
- ▶ Drury Plaza Hotel – Disney Springs
- ▶ Members pay cost
- ▶ Includes breakfast, cocktail reception and wifi
- ▶ <https://taxrepllc.com/2023-summit>



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The Practitioner's Advisory Summit

▶ June 14th, 11:00 am – 4:30 pm EST

▶ 6 cpe credits for CPAs

▶ FREE!

▶ <https://taxrepllc.com/2023-advisory-summit/>

INTUIT

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Housekeeping

▶ 16 Polls

▶ Answer the polls for CE/CPE purposes

▶ Link to claim your certificate emailed tonight



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5-Minute Break Each Hour



The Current IRS Landscape

Year	Accounts in Collection
2005	6,478,000
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	12,410,000
2015	13,371,000
2016	14,005,000
2017	14,080,000
2018	14,386,000
2019	15,002,000

More Than 10 Million Non-Filers

**TREASURY INSPECTOR GENERAL FOR TAX
ADMINISTRATION**

Office of Audit

Highlights

**HIGH-INCOME NONFILERS OWING BILLIONS OF DOLLARS ARE NOT BEING WORKED
BY
THE INTERNAL REVENUE SERVICE**

Final Report issued on May 29, 2020

Highlights of Reference Number: 2020-30-015 to the Commissioner of Internal Revenue.

IMPACT ON TAXPAYERS

The gross Tax Gap is the estimated difference between the amount of tax that taxpayers should pay and the amount paid voluntarily and on time. The average annual gross Tax Gap is estimated to be \$441 billion for Tax Years 2011 through 2013, and approximately \$39 billion (9 percent) is due to nonfilers, taxpayers who do not timely file a required tax return and timely pay the tax due for such delinquent returns. According to the IRS, high-income nonfilers, although fewer in number, contribute to the majority of the nonfiler Tax Gap.

WHY TIGTA DID THE AUDIT

In past audits, TIGTA identified serious lapses with the IRS's nonfiler strategy. This audit was initiated to determine whether the IRS is effectively addressing high-income nonfilers and if the new nonfiler strategy and related plans sufficiently include this segment of nonfilers.

WHAT TIGTA FOUND

The IRS is still in the process of conducting testing; however, the new nonfiler strategy appears to

Cannot Pay

TAX Practice Advisor

HOME
| INDIVIDUAL INCOME TAXES

A Third of Americans Say They Can't Pay Their Taxes This Year Due to Covid

With record high unemployment, the TaxAudit survey shows the burden faced by taxpayers due to the crisis, with many making the difficult choice to drain savings accounts and miss mortgage payments, property tax payments, and even some monthly bills just

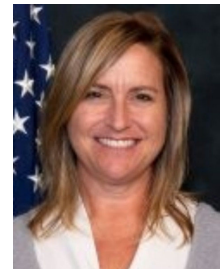
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Enforcement Is Ramping Up

- ▶ The backlog of mail is now caught up;
- ▶ The CP-14 Notices (Balance Due) that have been paused will go out at the end of May to roughly 8 million taxpayers;
- ▶ The Taxpayers who owed balances before and are due for enforcement action will probably first receive a refresh notice before levy action is taken;
- ▶ The enforcement notices will be sent out in waves to avoid overwhelming the Collection Phone Lines, The Office of Appeals, and the Taxpayer Advocate, all of which will see their phone lines light-up when taxpayers start scrambling when they open the mail



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So where are clients? EVERYWHERE!

- ▶ Market to your existing clients
- ▶ Make sure your network knows you handle these cases
- ▶ Newsletter to 50 landscapers and 50 restaurants in your area – What To Do If You Can't pay the Taxes?

Enforcement Update

- ▶ \$250,000 pilot program remains
- ▶ FATCA and Virtual Currency indicators for ROs
- ▶ Trust Fund Assessments traced with income tax/civil fraud/ criminal referral to follow

Enforcement Update

- ▶ Impact from FATCA/Crypto Indicators?
- ▶ Update your intake form!

4. Do you own any virtual currency or have you owned any virtual currency in the last 6 years? Yes No

- Statement of value of anything you currently own
- If you previously owned virtual currency and sold it please confirm it was reported on your tax returns that were filed with the IRS. Yes No

0202854.1 }

5. Do you own or have you owned any foreign assets, trusts or bank accounts in the last 6 years? Yes No

- List any foreign assets currently owned
- If it includes foreign bank or investment accounts, please provide the last 6 months of statements on all foreign accounts

Enforcement Update

- ▶ Payroll Tax Debt
- ▶ Where did the cash go – tracking might make the difference between an Offer or Jail time!



The IRS Collection Process

IRS Collection Process

- Assessment of the tax
- 10-Year Collection Statute
- Billing Notices
- Threat to levy and right to a hearing
- Appeals (CDP, Equivalent, CAP)
- Resolution



Department of the Treasury
Internal Revenue Service

Goal?

- ▶ Taxpayer should voluntarily file their own return
- ▶ Otherwise IRS will do it for them

Form **1040** Department of the Treasury—Internal Revenue Service **2022** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		State
Foreign country name		Foreign province/state/county
Foreign postal code		Foreign postal code

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

Assessment, Billing & Collection

IRS Collection Process: 10-Year Statute

- Pursuant to IRC §6502 the IRS has 10 years to collect a tax debt
- The 10-year statute begins upon the date of assessment, not the date of filing
- There are a number of actions that will toll, or suspend, the collection statute



IRS Collection Process: 10-Year Statute

- Taxpayer files bankruptcy—IRC §6503(h)
 - The time for a bankruptcy plus six months!
- Filing of a Collection Due Process hearing request—Regulation §301.6330-1(g)
- Filing of an Offer in Compromise—Regulation §301.7122-1(i)
- Pending Installment Agreement — IRC §6331(i)(5)

Transcripts

- This is why we pull transcripts
- How much time remains will drive the decision on how to resolve the tax debt
- Need to review the Transcripts for things the taxpayer has done that may have tolled (extended) the statute

Pull Transcripts

This Product Contains Sensitive Taxpayer Data

Account Transcript

	Request Date: 12-22-2021
	Response Date: 12-22-2021
	Tracking Number: 10XXXXXXXXXX

FORM NUMBER: 1040	TAX PERIOD: Dec. 31, 2017
TAXPAYER IDENTIFICATION NUMBER: XXX-XX-1111	
R. Stannard 25 Roa	

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	43,282.76	
ACCURED INTEREST:	1,395.65	AS OF: Jan. 03, 2022
ACCURED PENALTY:	0.00	AS OF: Jan. 03, 2022
ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	44,678.41	

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05
FILING STATUS:	Married Filing Separate
ADJUSTED GROSS INCOME:	153,163.00
TAXABLE INCOME:	120,213.00
TAX PER RETURN:	37,012.00
SE TAXABLE INCOME TAXPAYER:	55,983.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	6,565.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 11, 2018
PROCESSING DATE	Nov. 19, 2018

TRANSACTIONS

Calculate CSED Dates (THS)

CSED CALCULATIONS

YEAR	CODE	ASSESSMENT	DATE	AMOUNT	ESTIMATED TOTAL TOLLING DAYS	ESTIMATED CSED	ESTIMATED 3 YEAR LOOK BACK*	ESTIMATED 2 YEAR FILING RULE*	ESTIMATED 240 DAY ASSESSMENT*	ESTIMATED ELIGIBLE BANKRUPTCY DISCHARGE DATE*
2012										
	170	Penalty for not pre-paying tax 01-28-2024	11/18/2013	\$388.00	65	01/22/24	10/15/16	10/14/15	07/16/14	10/15/16
	150	Tax return filed	11/18/2013	\$21,657.00	65	01/22/24	10/15/16	10/14/15	07/16/14	10/15/16
2013										
	170	Penalty for not pre-paying tax 12-28-2024	11/17/2014	\$407.00	35	12/22/24	10/15/17	10/14/16	07/15/15	10/15/17
	150	Tax return filed	11/17/2014	\$22,677.00	35	12/22/24	10/15/17	10/14/16	07/15/15	10/15/17
2014										
	170	Penalty for not pre-paying tax 12-23-2025	11/23/2015	\$399.00	30	12/23/25	10/15/18	10/14/17	07/20/16	10/15/18
	150	Tax return filed	11/23/2015	\$22,232.00	30	12/23/25	10/15/18	10/14/17	07/20/16	10/15/18
2015										
	170	Penalty for not pre-paying tax 11-07-2026	11/7/2016	\$354.00		11/07/26	10/15/19	10/12/18	07/05/17	10/15/19
	150	Tax return filed	11/7/2016	\$26,400.00		11/07/26	10/15/19	10/12/18	07/05/17	10/15/19
2016		No Assessments Present								
2017		No Assessments Present								



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Billing Notice — CP 501



Department of the Treasury
Internal Revenue Service

Notice CP501
Tax Year 2019
Notice date August 16, 2021
Social Security number 203-285-8545
To contact us Phone [REDACTED]
Your Caller ID [REDACTED]

Page 1 of 5

You have unpaid taxes for 2019

Amount due: [REDACTED]

Our records show you have unpaid taxes for the tax year ending December 31, 2019 (Form 1040).

Billing Summary

Amount you owed [REDACTED]
Failure-to-pay penalty [REDACTED]
Interest charges [REDACTED]

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Threat to Levy — CP-504



Department of Treasury
Internal Revenue Service

Notice CP504
Tax Year 2019
Notice date August 16, 2021
Social Security number 203-285-8545
To contact us Phone [REDACTED]
Your Caller ID [REDACTED]
Page 1 of 5

Notice of Intent to Levy

Amount due immediately: [REDACTED]

This is a notice of intent to seize ("levy") your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2019 (Form 1040). If you don't call us immediately or pay the amount due, we may seize ("levy") your property or rights to property (including any state tax refunds) and apply it to the [REDACTED] you owe.

Billing Summary

Tax you owe	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due immediately	[REDACTED]



CP-90



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0010

Notice CP90
Notice date January 23, 2019
Social Security number XXX-XX-XXXX
To contact us Phone 203-285-8545
Your Caller ID 9999
Page 1 of 5

R STANNARD
1 AUDUBON STREET
NEW HAVEN, CT 06511

Intent to seize your assets and notice of your right to a hearing

Amount due immediately: \$5,947.81

We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by **February 22, 2019**.

Billing Summary

Amount you owed	\$5,947.81
Additional failure-to-pay penalty	0.00
Additional interest charges	0.00
Amount due immediately	\$5,947.81



Appeals: CDP, Equivalent, CAP

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Appeal

- ▶ Within 30-Days: CDP
- ▶ After 30-Days but within 1-year: Equivalent
- ▶ Anytime enforcement is threatened: CAP

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IRS Collection Process: *Final Notice and Right to a Hearing*

- ▶ Three versions: Letter 11, Letter 1058 and CP-90
- ▶ Final Notice includes Form 12153
- ▶ Taxpayer has 30-days to request a hearing
- ▶ You **MUST** file the request
- ▶ If the 30-day window is missed, file for an equivalent hearing

 Department of the Treasury Internal Revenue Service Philadelphia, PA 19255-0010	Notice: CP90
	Notice date: January 23, 2019
	Social Security number: XXX-XX-XXXX
	To contact us: Phone 203-285-8545
	Your Caller ID: 9999
	Page 1 of 5

R STANNARD 1 AUDUBON STREET NEW HAVEN, CT 06511

Intent to seize your assets and notice of your right to a hearing
Amount due immediately: \$5,947.81

We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by February 22, 2019 .	
Billing Summary	
Amount you owed	\$5,947.81
Additional failure-to-pay penalty	0.00
Additional interest charges	0.00
Amount due immediately	\$5,947.81

Form 12153

Form 12153 (July 2022)	Department of the Treasury - Internal Revenue Service Request for a Collection Due Process or Equivalent Hearing
----------------------------------	--

Use this form to request a Collection Due Process (CDP) or Equivalent Hearing (EH) with the IRS Independent Office of Appeals (Appeals) if you have received a letter offering an appeal under IRC 6320/6330 (CDP notice).

Complete this form and send it to the address for requesting a hearing (not the payment address) shown on your CDP notice. Include a copy of your CDP notice to ensure proper handling of your request. For further information on these hearings, please see the instructions for this form.

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

Si desea ver el formulario y las instrucciones en español, visite <http://www.irs.gov/pub/irs-pdf/f12153sp.pdf>.

1. Basis for hearing request (both boxes can be checked if you have received lien and levy notices)

<input type="checkbox"/> Filed Notice of Federal Tax Lien	<input type="checkbox"/> Notice of Proposed or Actual Levy
---	--

2. Equivalent Hearing (see the instructions for more information on Equivalent Hearings)

If my request does not meet the requirements for a timely CDP hearing, I would like a hearing that is equivalent to a CDP hearing

IRS Collection Process: Appeals: CDP

- If the Form 12153 is filed within 30 days requesting a CDP hearing, the case will be forwarded to Appeals
- All collection action will cease for that tax period, unless the taxpayer continues to pyramid liabilities
- If the taxpayer continues to incur new tax liabilities, Appeals may grant tax collection division the authority to continue enforced collection activity

IRS Collection Process: Appeals: CDP

- ▶ Appeals will contact the taxpayer with a letter confirming they have the case and requesting information
- ▶ Knowing the Appeal was requested, the taxpayer should be preparing the Collection Information Statement (Forms 433) in advance of the hearing



IRS Collection Process: *Appeals: CDP*



- ▶ The hearing is usually by phone, though the representative can request a face-to-face meeting
- ▶ No guarantee IRS will grant the in-person request

If Agreement is Reached

- ▶ Decision document will be sent
- ▶ US Tax Court waiver
- ▶ Nobody wants to set everything up if client decides to litigate

CDP vs Equivalent

CDP

- ▶ Collection stops, case to Appeals, US Tax Court rights to litigate if you and Appeals cannot agree

Equivalent

- ▶ Case goes to Appeals, but you do not have Tax Court rights and Collection does not need to stop

Equivalent hearing

- ▶ Request with Form 12153, check Box 2
- ▶ If you do not check the box, you will not have requested the equivalent hearing
- ▶ IRS are sticklers about this
- ▶ Client, like with CDP, must be in compliance

Form 12153

Form **12153**
(July 2022)

Department of the Treasury - Internal Revenue Service

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or Equivalent Hearing (EH) with the IRS Independent Office of Appeals (Appeals) if you have received a letter offering an appeal under IRC 6320/6330 (CDP notice).

IRS Use Only

Complete this form and send it to the address for requesting a hearing (not the payment address) shown on your CDP notice. Include a copy of your CDP notice to ensure proper handling of your request. For further information on these hearings, please see the instructions for this form.

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

Si desea ver el formulario y las instrucciones en español, visite <http://www.irs.gov/pub/irs-pdf/f12153sp.pdf>.

1. Basis for hearing request (both boxes can be checked if you have received lien *and* levy notices)

Filed Notice of Federal Tax Lien Notice of Proposed or Actual Levy

2. Equivalent Hearing (see the instructions for more information on Equivalent Hearings)

If my request does not meet the requirements for a timely CDP hearing, I would like a hearing that is equivalent to a CDP hearing



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IRS Collection Process: Appeals: CAP

- IRS created a procedural appeal process called the Collection Appeal Process, or CAP
- A CAP appeal can be requested whenever a levy or lien is threatened by the collection division
- This is a procedural review to make sure the collection division has followed procedure
- It allows a taxpayer to get their case in front of an appeals officer



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How to Request a CAP Appeal?

- ▶ Ask to speak with the supervisor
- ▶ If do not get the result you think you should, tell them you want a Cap Appeal
- ▶ Fax to them Form 9423 within 48 hours

Form 9423 (February 2020)		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 Internal Revenue Service Independent 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. Green & Sklarz LLC			
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

CAP Hearing

- ▶ An Appeals Officer will call you within 5 days
- ▶ The focus is on why you believe procedure has not been followed
- ▶ Cannot request a collection alternative this way, but you can raise issues of why the one you submitted wasn't accepted

Tax Liens

Liens - Authority

- ▶ IRC §6321 authorizes the IRS to file a Notice of Federal Tax Lien (NFTL) in favor the United States to protect the Government's interest in the taxpayer's property against third parties
- ▶ Filed if owe more than \$10,000
- ▶ Filing "perfects" the lien against subsequent creditors



Notice of Federal Tax Lien

- ▶ IRC §6320 requires notice and a hearing
- ▶ Land records
- ▶ Secretary of the State

Department of the Treasury - Internal Revenue Service					
Form 668 (Y)(c) (Rev. February 2004)					
Notice of Federal Tax Lien					
Area:		Serial Number		For Optional Use by Recording Office	
Lien Unit Phone:					
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer					
Residence					
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)

Federal Tax Lien

Lien continues until:

- ▶ Expires
- ▶ Paid
- ▶ Compromised



Federal Tax Lien - Release

Form 668 (Y)(c) <small>(Rev. February 2004)</small>		Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien			
Area: Small Business/Self Employed Lien Unit Phone: 800-829-3903		Serial Number 1xxxxxxxxx		For Optional Use by Recording Office	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer R. Stannard					
Residence 1 Audubon Street, 3rd Floor, New Haven, CT 06511					
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
Income	12/31/2011	xxx-xx-1111	3/05/2012	4/05/2022	38,428.57



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Lien Discharge

- ▶ IRS steps into the shoes of the taxpayer
- ▶ It is entitled to its interest, which equals the taxpayer's interest
- ▶ Clients can still sell but IRS gets the equity the taxpayer would have gotten, if any



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Lien Discharge is...

- ▶ Full paid
- ▶ All the equity
- ▶ No equity
- ▶ Use Form 14135



Form 14135 (June 2010)	Department of the Treasury — Internal Revenue Service Application for Certificate of Discharge of Property from Federal Tax Lien	OMB No. 1545-2174
Complete the entire application. Enter NA (not applicable), when appropriate. Attachments and exhibits should be included as necessary. Additional information may be requested of you or a third party to clarify the details of the transaction(s).		
1. Taxpayer Information (Individual or Business named on the notice of lien):		
Name (Individual First, Middle Initial, Last) or (Business) as it appears on lien David Green		Primary Social Security Number (last 4 digits only) 0000
Name Continuation (Individual First, Middle Initial, Last) or (Business d/b/a)		Secondary Social Security Number (last 4 digits only)
Address (Number, Street, P.O. Box) 1 Audubon Street		Employer Identification Number
City New Haven	State CT	ZIP Code 06511
Telephone Number (with area code) 203-285-8545	Fax Number (with area code)	
2. Applicant Information: <input checked="" type="checkbox"/> Check if also the Taxpayer (If not the taxpayer, attach copy of lien. See Sec. 10)		
Name (First, Middle Initial, Last)		Relationship to taxpayer
Address (Number, Street, P.O. Box)		
City	State	ZIP Code
Telephone Number (with area code)	Fax Number (with area code)	
3. Purchase/Transferee/New Owner <input type="checkbox"/> Check if also the Applicant		

Lien Discharge

Page 2 of 3	
6. Monetary Information	
Proposed sales price	\$500,000
Expected proceeds to be paid to the United States in exchange for the certificate of discharge (Enter NA if no proceeds are anticipated)	\$200,000
7. Basis for Discharge: Check the box below that best addresses what you would like the United States to consider in your application for discharge. (Publication 783 has additional descriptions of the Internal Revenue Code sections listed below.)	
<input type="checkbox"/> 6325(b)(1)	Value of property remaining attached by the lien(s) is at least double the liability of the federal tax lien(s) plus other encumbrances senior to the lien(s)
<input checked="" type="checkbox"/> 6325(b)(2)(A)	The United States receives an amount not less than the value of the United States' interest. <i>(Note: If you are applying under 6325(b)(2)(A) and are the property owner but not the taxpayer, see also section 16.)</i>
<input type="checkbox"/> 6325(b)(2)(B)	Interest of the United States in the property to be discharged has no value.
<input type="checkbox"/> 6325(b)(3)	Proceeds from property sale held in escrow subject to the liens and claims of the United States.
<input type="checkbox"/> 6325(b)(4)	Deposit made or bond furnished in an amount equal to the value of the United States' interest. <i>(Note: This selection provides a remedy under 7426(a)(4) for return of deposit but is exclusively for a property owner not named as the taxpayer on the lien)</i>
8. Description of property (for example, 3 bedroom rental house; 2002 Cessna twin engine airplane, serial number A791900000000X00; etc.):	
Commercial Property at 1 Audubon Street, New Haven, CT	



Dealing with a Tax Lien: Subordination

- ▶ A Subordination is where the IRS allows another creditor to go ahead of it in priority
- ▶ IRS does this if it receives money or improves collection
- ▶ Use IRS Form 14134

Receiving cash or improving collection

- ▶ If the IRS will receive money from the deal (a cash out refinance) then it almost always agrees to a subordination to the extent it received cash
- ▶ Will also agree where it improves collection, like:
 1. House burned and bank will rebuild, creating equity
 2. The refinance reduces the mortgage so the Taxpayer can increase their installment agreement

Dealing with a Tax Lien: Withdrawal

- ▶ Taxpayers often want a notice of federal tax lien withdrawn
- ▶ IRS will do this under very specific circumstances
- ▶ NFTL is to protect the IRS's interest

Lien can be withdrawn if the following is met:

- ▶ Balance is less than \$25,000
- ▶ Taxpayer is in a full-pay, direct debit installment agreement
- ▶ Three electronic monthly payments have been made
- ▶ IRM 5.12.9.3.2.1
- ▶ Use IRS Form 12277

When the IRS Converts Tax Liens to Judgments

- ▶ IRS can send a case to the Department of Justice to sue to convert its tax lien to a judgment
- ▶ CSED needs to be expiring
- ▶ Equity in real estate

Department of Justice Suit

- ▶ If CSED is going to run, IRS may send case to DOJ to file suit
- ▶ Converts the lien to a judgment
- ▶ DOJ may keep for collection, or if other periods are still with IRS, send the whole thing back to IRS

DOJ Suit

Filed 03/12/15 Page 1 of 2

UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

USA,
V. [REDACTED]
SUMMONS IN A CIVIL CASE
CASE NUMBER: [REDACTED]

TO: [REDACTED]
Defendants Address: [REDACTED] Road


A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) – or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) – you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

United States Dept. of Justice, Tax Div –pob 55
P.O. Box 55, New Franklin Station
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT
[REDACTED]
Signature of Clerk or Deputy Clerk



ISSUED ON 03-12-15 10:49:38A. Clerk
15DC-010

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF CONNECTICUT

UNITED STATES OF AMERICA,
Plaintiff,
V. [REDACTED]
Defendants.

Case No. [REDACTED]

NOTICE OF LIS PENDENS

Notice is hereby given that the above entitled case was filed in the United States District Court for the District of Connecticut, on the 12th day of March, 2015, in which the United States of America seeks to **enforce federal tax liens against real property** more fully described hereunder, and is now pending in the Court.

Notice is further given that the subject property affected by the said action is, as follows:

Tax Levies


What is a Tax Levy

- ▶ The seizure of a taxpayer's property
- ▶ Generally issued when a taxpayer has either failed to respond to IRS requests or failed to provide the collection division information



Notice & Demand

- ▶ Before property can be levied, the taxpayer must be given a:
 - Notice and demand
 - Notice of intent to levy, and
 - Notice of a right to a Collection Due Process (CDP) hearing
- ▶ The levy can be served in person, left at the person's residence or mailed via certified mail to the taxpayer.

 Department of the Treasury Internal Revenue Service Philadelphia, PA 19255-0010	Notice CP90
	Notice date January 23, 2019 Social Security number XXX-XX-XXXX To contact us Phone 203-285-8545 Your Caller ID 9999 Page 1 of 5
R STANNARD 1 AUDUBON STREET NEW HAVEN, CT 06511	
Intent to seize your assets and notice of your right to a hearing Amount due immediately: \$5,947.81	
We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by February 22, 2019.	
Billing Summary	
Amount you owed	\$5,947.81
Additional failure-to-pay penalty	0.00
Additional interest charges	0.00
Amount due immediately	\$5,947.81

Truth about levies

- ▶ If a taxpayer gets levied there was a breakdown in communication
- ▶ Usually on the part of the taxpayer
- ▶ Taxpayer can deal with a levy the same way you avoid a levy:
 1. Contact the IRS
 2. Get into tax compliance
 3. Submit a proposal for a collection alternative



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Notice of Levy: Regular & Continuing

Form 668-A (April 2020)		Department of the Treasury - Internal Revenue Service		
Notice of Levy				
Date 05/28/2022		Telephone number of IRS office 800-285-8545		
Reply to Revenue Officer L. Polino		Name and address of taxpayer R. Stuard 1 Audubon Street New Haven, CT 06511		
To Bank of America Main Street New Haven, CT 06514		Identifying number(s) xxx-xx-1111		
Special instructions for certain property levied				
This isn't a bill for taxes you owe. This is a notice of levy we are using to collect money owed by the taxpayer named above.				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
Income	12/31/2020	38,457.52	8,325.00	46,782.52
Total Amount Due				46,782.52
We figured the interest and late payment penalty to 06/30/2022				

Form 668-W (April 2018)		Department of the Treasury - Internal Revenue Service		
Notice of Levy on Wages, Salary, and Other Income				
Date 05/28/2022		Telephone number of IRS office 202-285-8545		
Reply to Revenue Officer L. Polino		Name and address of taxpayer R. Stuard 1 Audubon Street New Haven, CT 06511		
To Employer 1 Main Street New Haven, CT 06511		Identifying number(s) xxx-xx-1111		
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
Income	12/31/2020	38,457.52	8,325.00	46,782.52
Total Amount Due				46,782.52
We figured the interest and late payment penalty to 06/30/2022				



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Bank Levy



- ▶ A bank levy is a regular levy, and so the levy takes whatever is in the account at the moment it is received
- ▶ The bank will hold the money for 21 days to see if the levy is released, IRC § 6332
- ▶ Interest that accrues on money held also belongs to the IRS - Regulation § 301.6331-1(a)(1)

Tax Levy Example

- ▶ Joe owes the IRS \$10,000
- ▶ The IRS levies his bank account at 3pm on Thursday 6/1
- ▶ Joe has \$1,700 in his bank account
- ▶ On Friday at 9:00 am Joe deposits \$20,000 into his bank account without knowledge it had been levied
- ▶ How much money does the levy get?

Tax Levy Example

- ▶ The IRS gets the \$1,700
- ▶ It gets what is in the account when it's received
- ▶ We have 21 days to contact them and get it released...

Continuing Levy

- ▶ A continuing levy is a levy that remains in effect until it is released by the IRS
 - ~ Examples include wages and regularly paid commissions
- ▶ IRS will allow the taxpayer a standard deduction and personal exemptions divided by the pay periods (Reg. §301.6334-3)
- ▶ Everything above the exempt amount will be taken

Form 668-W (April 2018)		Department of the Treasury - Internal Revenue Service Notice of Levy on Wages, Salary, and Other Income		
Date	05/28/2022	Telephone number of IRS office	203-285-8545	
Reply to	Revenue Officer L. Polano	Name and address of taxpayer	R. Stannard 1 Audubon Street New Haven, CT 06511	
To	Employer 3 Main Street New Haven, CT 06511	Identifying number(s)	xxx-xx-1111	
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
Income	12/31/2020	38,457.52	8,325.00	46,782.52
Total Amount Due				46,782.52
We figured the interest and late payment penalty to 06/30/2022				

Collection Alternatives: After Billing

- ▶ Uncollectible Status
- ▶ Installment Agreements
- ▶ Offers-in-Compromise
- ▶ Bankruptcy



Marketing Tip: Why do clients pay us?

- ▶ Because we can fill in an 843 better than anyone?
- ▶ Because we know the rules?
- ▶ Because of the super sleek exterior we show the world? Ummmm...not!



Because we can end the pain!



- ▶ Stop the sleepless nights
- ▶ Stop the fighting with their spouse
- ▶ Make things happy again

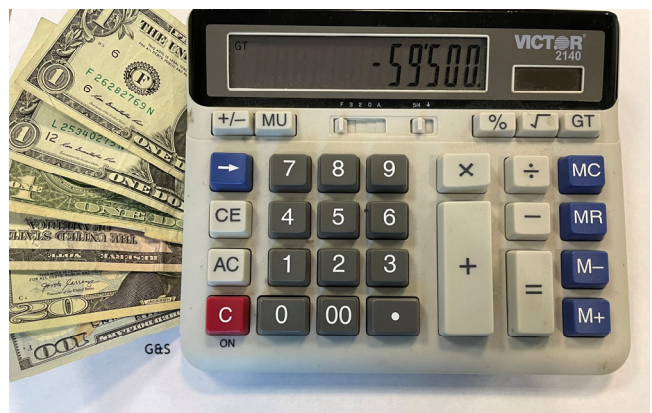
Uncollectible (Hardship)

What is “Uncollectible” Status

- ▶ A hardship exists if a taxpayer is unable to pay reasonable basic living expenses.
- ▶ These cases involve no income or assets, no equity in assets and insufficient income to make a payment without causing a hardship.
- ▶ The basis of a hardship determination is from information about the taxpayer provided on form 433A or 433B.
- ▶ The IRS deems taxpayers in hardship to be “Uncollectible” (“CNC”) and codes their account 0053

Proving hardship

- ▶ You will have to prove tax hardship to the IRS by submitting Form 433-A or 433-B.
- ▶ If the IRS determines that the taxpayer is unable to tap equity and has no available income after paying necessary, allowable expenses, they may deem the taxpayer to be uncollectible



Benefits of being CNC

- ▶ 10-year CSED continues to run (check the transcripts)
- ▶ No levy action
- ▶ NFTL may still be filed

Note: CNC vs OIC

- ▶ Someone can be CNC with equity in an asset they simply cannot tap
- ▶ When it comes to an Offer, ability to tap equity is irrelevant
- ▶ An OIC is the calculation for what the IRS is willing to take to resolve the debt, source is not their concern
- ▶ It is possible to be CNC without being able to do an OIC!

Installment Agreements

Background

- ▶ Installment Agreements are payment plans
- ▶ Three types of plans:
 - a. Regular
 - b. Partial-Pay
 - c. Streamlined

Reasonable Collection Potential

- ▶ Gross monthly income
- ▶ Allowable expenses
- ▶ Determine future income
- ▶ Net equity in assets (QSV)
- ▶ $FI + NE = RCP$



Financial Guidelines

Expense	Actual or Allowable
Food, Clothing and Misc	National Standard
Housing and Utilities	Lesser of Actual or Local Standard
Automobile - Ownership	Lesser of Actual or National Standard
Automobile - Operating	Local Standard
Public Transportation	National Standard
Health Insurance	Actual
Out of Pocket Health Care Costs	Higher of Actual or National Standard
Court Ordered Payments	Actual
Child/Dependent care expenses	Actual (must be necessary)
Life Insurance	Actual (must be reasonable)
Current Year Taxes	FIT, FICA or SE, SIT, Local
Secured Debts	Actual
Delinquent State Taxes	Percentage of State v. Federal Debt

Regular Agreements

- ▶ Because a regular agreement will full-pay within the time on the statute, more flexible
- ▶ IRS will allow 1-year of actual expenses
- ▶ IRS will allow plan based on actual (not allowable) standards if full pays within 6 years
- ▶ IRM 5.14.1.4.1

Partial-Pay Agreements

- ▶ Because it wont pay there is little flexibility
- ▶ IRS will insist on standards being followed
- ▶ Will revisit every 12-18 months

Streamlined Agreements

- ▶ Benefit: no financial disclosures
- ▶ Changes made in the program over the years



History on Streamlined Agreements

Individual	Field	ACS
Pre-2012 Fresh Start	\$25,000 / 60 months	\$25,000 / 60 months
After Fresh Start	\$50,000 / 72 months	\$50,000 / 72 months
2017 Pilot Program	\$50,000 / 72 months	\$100,000 / 84 months
2020 (IR-2020-248)	\$50,000 / 72 months	\$250,000 / CSED

Businesses can do a streamlined agreement for payroll taxes if they owe \$25,000 or less and can full-pay within 24 months

Benefits of a Streamlined

- ▶ No disclosing assets
- ▶ No liquidating assets to pay
- ▶ Hint: See if a client can use assets to pay down below the Streamlined threshold!

IRS Charges User Fees for an IA

Payment Method	Applicable Fee	
	Using the online payment application	Not using the online payment application
Direct debit	\$31*	\$107*
Check, money order, credit card, or debit card	\$149**	\$225**

Offers-in-Compromise

Offer Basics

- ▶ IRC § 7122 authorizes the IRS to accept a compromise on an amount owed
- ▶ IRC § 7122(c) provides that the Service shall set forth guidelines for determining when an offer in compromise (OIC) should be accepted

Offer Basics

- ▶ Congress explained that these guidelines should allow the Service to consider:
 - a. Hardship,
 - b. Public policy, and
 - c. Equity
- ▶ Treasury Regulation § 301.7122-1 authorizes the Service to consider OIC's raising these issues.
- ▶ These Offers are called Effective Tax Administration (ETA) offers. See IRM § 5.8.11.1



Offer in Compromise

Form 656 Booklet Offer in Compromise



CONTENTS

■ What you need to know	1
■ Paying for your offer	3
■ How to apply	4
■ Completing the application package	5
■ Important information	6
■ Removable Forms - Form 433-A (OIC), Collection Information Statement for Wage Earners and Self-Employed; Form 433-B (OIC), Collection Information Statement for Businesses; Form 4366, Offer in Compromise	7
■ Application Checklist	29

IRS contact information

If you need to see if you qualify for an offer in compromise before filing out the paperwork, you may use the Offer in Compromise Pre-Qualifier tool. The questionnaire assists in gathering the information needed and provides instant feedback as to your eligibility based on the information you provided. The tool will also assist you in determining an alternate offer amount for consideration of an acceptable offer. The Pre-Qualifier tool is located on our website at www.irs.gov.

If you have questions regarding qualifications for an offer in compromise, please call our toll-free number at 1-800-829-1045. You can get forms and publications by visiting www.irs.gov or calling 1-800-829-2819 by visiting your local IRS office, or at www.irs.gov.

Taxpayer resources

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayers' rights. TAS helps taxpayers whose problems with the IRS are causing financial difficulties, who've tried but haven't been able to resolve their problems with the IRS, or believe an IRS employee procedure isn't working as it should, and the service is free. Your local advocate's number is in your local directory and at www.irs.gov. You can also call us at 1-877-777-4779. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to www.irs.gov.

Low-income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find a LTC near you, see the LITC page at www.irs.gov. Publication 5018, *Low-income Taxpayer Clinics List*. This publication is also available by calling the IRS toll-free at 1-800-829-2819 or visiting your local IRS office.

Three types of Offers:

- ▶ Doubt as to liability
- ▶ Doubt as to collectability
- ~ DCSC
- ▶ Effective Tax Administration

Doubt as to Liability

Challenging the
underlying liability
(Form 656-L)

Not about ability to
pay but if the
taxpayer can prove
they do not owe the
money

Doubt as to Collectability



- ▶ Most common Offer
- ▶ Based upon the taxpayers inability to full pay the liability
- ▶ It's a request or the government to accept less than the full amount owed because of the taxpayer's financial situation

Offer in Compromise

- ▶ \$205 application fee
- ▶ 20% deposit with a lump sum offered
- ▶ Monthly payments with deferred offers start when the offer is filed and continue until accepted or rejected



The OIC Process

1. Consultation
2. Pull and Review Transcripts for CSED Issues
3. Perform RCP Calculation
4. Deal with Compliance Issues
5. Implement Strategies
6. Prepare CIS
7. Submit Offer
8. Appeal if denied

The Phone Rings

- ▶ The phone call...
- ▶ Bring the documents
- ▶ Need your current income
- ▶ Bring a check



Initial Considerations

- ▶ Statute of Limitations
- ▶ Compliance
- ▶ Financial Analysis (RCP)
- ▶ Easier Solution? CNC or Bankruptcy?



Analysis

- ▶ Are they an Offer candidate or not?
- ▶ This is why we charge for consultations
- ▶ Taxpayer will get benefit just from the meeting



Reasonable Collection Potential



- ▶ Gross monthly income
- ▶ Allowable expenses
- ▶ Determine future income
- ▶ Net equity in assets (QSV)
- ▶ $FI + NE = RCP$

Why RCP is so important

- ▶ What is the point of working on an OIC the taxpayer cannot pay?
- ▶ Are there strategies we can utilize to reduce the RCP?
- ▶ Is another alternative more attractive (like CNC)

Strategies



- ▶ MFJ vs MFS (non-filer, Sep vs Comm Property State)
- ▶ State returns first (non-filer)
- ▶ Go shopping (adjust expenses)

Effective Tax Administration Offers

An ETA offer is an Offer where the taxpayer could full-pay the liability but where, for public policy reasons, the IRS should agree to accept less than the full-amount

Very rarely given

All ETA Offers are reviewed in Washington, DC



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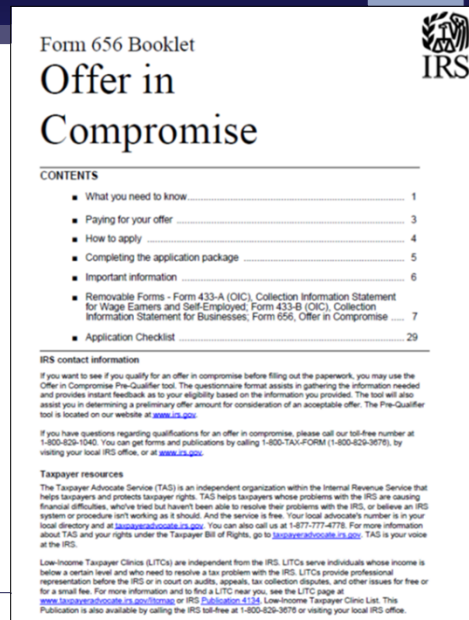
Offer Documents

- ▶ Offer Booklet is Form 656-B
- ▶ Inside is the Form 656 (The Offer)
- ▶ Form 433-A (OIC) – Personal Financial
- ▶ Form 433-B (OIC) – Business Entity Financial



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Do NOT Be Afraid to Appeal!

- ▶ Most of our Offers go to appeals
- ▶ Draft a letter and state you are appealing
- ▶ Raise any issue that you disagree with
- ▶ Appeals will not raise issues that COIC did not raise

Bankruptcy

Bankruptcy

- ▶ Taxes in general are not dischargeable unless they meet one of several exceptions
- ▶ MUST review transcripts
- ▶ Market to bankruptcy attorneys!
- ▶ Automatic stay applies to IRS



Dischargeable in Bankruptcy

Taxes are dischargeable if they meet the following criteria:

1. Income Tax (not a trust tax – sales, payroll, excise)
2. Tax year is three years old (3-year rule)
3. If the return is late filed it is on file for at least two-years (2-year rule)
4. Any addition to the tax on the return is at least 240 days old (audit or amended return)
5. No SFRs
6. No fraud (civil or criminal)

Remember Tax Liens survive the bankruptcy if attached to real estate!

Restructuring Through Bankruptcy

- ▶ Chapter 11 and 13 are repayment plans
- ▶ Must pay over 60 months from DATE OF FILING
- ▶ Can strip penalties off
- ▶ Force an IA on an otherwise unwilling IRS
- ▶ Consider a “Chapter 20” (a 7 followed by a 13) for dealing with the non-dischargeable taxes

Case Study

- ▶ Husband and Wife are non-filers for last 8 years
- ▶ Major issues have occurred
- ▶ He is self-employed, she is a stay at home mom
- ▶ He has a pick-up truck and small IRA, earns \$180,000/yr
- ▶ She left a corporate job in NYC, has an IRA with \$500,000 and inherited their home worth \$1.2 million, no mortgage

Steps?

1. Tax Compliance, but based upon...
2. RCP Analysis
3. Strategy to implement?
4. Resolve

Case Study: Step #1 – Tax Compliance

- ▶ Compliance?
- ▶ We send them to CPA who does the last 6 years of tax returns MFJ
- ▶ Owe IRS \$300,000 and CT \$120,000
- ▶ He has future available income of \$3,800 a month

Case Study: Step #2 - RCP

- ▶ They can easily full-pay from assets
- ▶ He can also full pay from future income ($\$3,800 \times 120$ months on collection statute is more than the liability)
- ▶ Have him redo them MFS: He now owes $\$380,000$ to IRS and $\$150,000$ to CT. She owes nothing



Case Study: Step #3 - Strategy

- ▶ MFS returns
- ▶ File CT returns first. Once the bills arrive negotiate for $\$3,800$ a month payment plan.
- ▶ Now for the IRS his Future Income is $\$0$, and his assets are $\$4,100$ for truck and net IRA
- ▶ File the Federal Tax returns
- ▶ Compromise his debt for $\$4,100$

Caveat:

- ▶ Separate Property vs Community Property
- ▶ In the 9 Community Property States this would not work because her IRA would be considered available (accumulated while married)
- ▶ The inherited home would still be separate property

Upcoming Programs

TRN Live: 8 hours of case studies

- ▶ St. Louis (6/29) following Scaling New Heights
- ▶ San Antonio (7/27) Following NATP's Taxposium

Join us at either, both in-person or via webcast

<https://taxrepllc.com/2023-trn-live/>



10th Annual NE IRS Rep Conference

- ▶ Back at Mohegan Sun
- ▶ 11/30/23 (QU) and 12/1/23 (Mohegan)
- ▶ Free for Members
- ▶ <https://irsrepconference.com>



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3rd Annual Tax Rep Summit

- ▶ 12/13/23 – 12/15/23
- ▶ Drury Plaza Hotel – Disney Springs
- ▶ Members pay cost
- ▶ Includes breakfast, cocktail reception and wifi
- ▶ <https://taxrepllc.com/2023-summit>



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The Practitioner's Advisory Summit

▶ June 14th, 11:00 am – 4:30 pm EST

▶ 6 cpe credits for CPAs

▶ FREE!

▶ <https://taxrepllc.com/2023-advisory-summit/>

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Questions?



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