

# How to Make Your Client More Appealing

## Resolving Your IRS Case at Appeals

Presented by:

Eric L. Green

**TRN**  
TAX REP NETWORK

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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.
- ▶ 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").



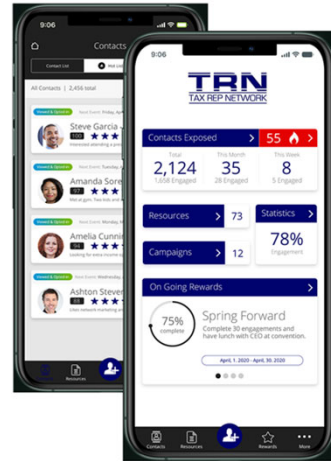
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# Tax Rep App

- ▶ Free version is out
- ▶ Includes all the tax tables and rep expense standards
- ▶ Marketing drip campaigns are in the premium version!
- ▶ <https://rapidfunnel.com/getting-started/tax-rep-network/>



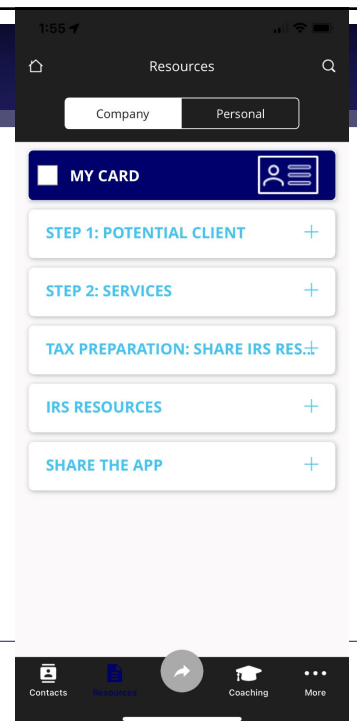
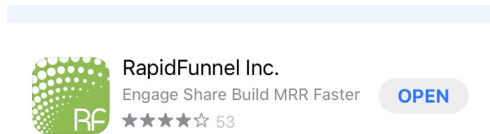
<https://TaxRepLLC.com>

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# The App

- ▶ Download "Rapid Funnel"
- ▶ Use Group Code **TRN**



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## With a Tidal Wave of Work Coming

- ▶ Get certified!
- ▶ We will train you, support you with unlimited consultations, and get you access to more than 300 checklists, letters and forms!
- ▶ <https://TaxRepLLC.com/CTRC>
- ▶ And get 3 months of Tax Rep Gold Membership (\$945 value) FREE! – Good until 8/15!

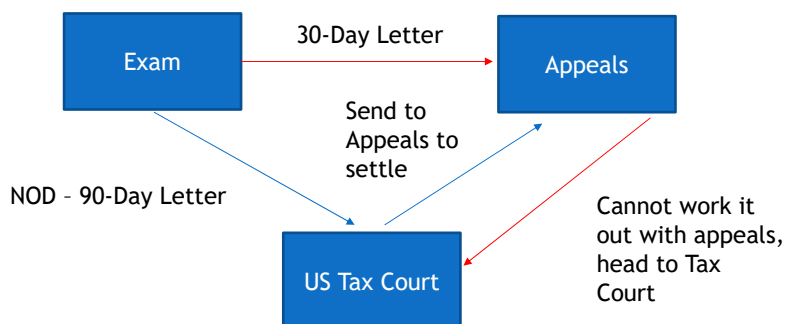


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## So How Do You Get To Appeals from Exam?




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# Exam – Thirty-Day Letter

 Department of the Treasury  
Internal Revenue Service  
Small Business and Self-Employed  
150 Court Street  
New Haven CT 06510

Date: March 30, 2020  
Taxpayer ID number (last 4 digits): 0000  
Form: 1040  
Tax periods ended: December 31, 2013  
December 31, 2014  
December 31, 2015

MR. TAXPAYER  
TAXPAYER'S COMPANY  
MAIN STREET  
NEW HAVEN, CT 06511

Person to contact: Audit Manager  
Contact telephone number: 203 xxx-xxxx  
Contact fax number: 877 xxx-xxxx  
Employee ID number: 08-0000000  
Response due date: April 29, 2020

Dear TAXPAYER:

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

**If you agree with the proposed changes in the report**

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


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

Pay as much as you can, and sign, date, and return one copy of the agreement form, as explained above. We explain payment options in the enclosed Publication 3498, The Examination Process. You can also find more information regarding payment options by visiting Tax Topic 202 at [www.irs.gov/taxtopics/tc202.html](http://www.irs.gov/taxtopics/tc202.html) and [www.irs.gov/payments](http://www.irs.gov/payments).



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# Notice of Deficiency (“90-Day Letter”)

 Department of the Treasury  
Internal Revenue Service  
Small Business and Self-Employed  
955 South Springfield Avenue  
Springfield NJ 07081

Date: OCT 26 2016

Taxpayer ID number:

Form: 1040

Person to contact:

Contact telephone number:

Contact fax number:

Employee ID number:

Last day to file petition with US tax court: JAN 24 2017

CERTIFIED MAIL

CLIENT NAME  
CLIENT ADDRESS  
CITY, STATE ZIP

Tax Year Ended:	December 31, 2014	December 31, 2015
Deficiency:		
Increase in tax	\$18,617.00	\$10,394.00
Penalties or Additions to Tax		
IRC 6662(a)	3,723.40	2,078.80



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## The case lands in Appeals

- ▶ Preparation is very similar to an audit
- ▶ Documentation should be prepared
- ▶ Any arguments you have should be presented (need to build the record)

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## Hearing

- ▶ Usually done by phone
- ▶ May request an in-person – documents to present, witness testimony, etc.
- ▶ In-person is not guaranteed, but Appeals' policy is to grant an in-person conference to taxpayers who request one

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## What issues to raise

- ▶ I raise every issue
- ▶ If you do not raise it at Appeals you may be precluded from raising it later in Tax Court
- ▶ New information may result in the case being sent back to compliance (this is not a bad thing)
- ▶ Eric's scathing column and then later apology on AJAC

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## The Appeals Conference

- ▶ Preparation is key
- ▶ Documentation is key
- ▶ By phone, though may request a face-to-face
- ▶ Present you arguments and your support
- ▶ Raise penalty abatement issues and prepare to trade for other issues

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## An Offer They Can't Refuse

- ▶ IRC § 7430 Qualified Offer
- ▶ Anytime from Appeals until 30 days before trial
- ▶ Sets the bar for who is the prevailing party
- ▶ Obtain costs from the IRS
- ▶ Legal fees
- ▶ Help settle your case!



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## Qualified Offer

Dear Mr. \_\_\_\_\_:

This is a Qualified Offer made pursuant to I.R.C. Sec. 7430(g). The taxpayer offers to settle for \$\_\_\_\_\_.00 the proposed responsibility for her 2019 federal income tax return. This Offer shall remain open until the earliest of the date such offer is rejected, the date trial begins, or the 90th day hereafter in accordance with Treas. Reg. Sec. 301.7430-7.

Thank you.



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# Appeals

**Internal Revenue Service**  
 Appeals Office  
 CT-RI Appeals Office  
 333 East River Dr., Suite 200  
 East Hartford, CT 06108

Date: July 1, 2019

ERIC L. GREEN  
 GREEN & SKLARZ, LLC  
 700 STATE STREET, SUITE 100  
 NEW HAVEN, CT 06511

Dear Mr. Green:

I am an Appeals Officer with the Internal Revenue Service and have been assigned responsibility for reviewing your above-referenced client's objections following an examination of their 2010, 2011, 2012, 2013, 2014 and 2015 F1040's. My role here is to provide you and your clients with an impartial and independent review of the matter.

I am writing you today to advise that I received your tax dated July 1, 2019. I contacted your office and we are now scheduled to have a conference on this matter via phone on Tuesday, August 13, 2019 at 2pm. Please contact me at that time and, in turn, will have endeavored to have left my line free to receive your call. If you would like to meet with me here at our offices in East Hartford, please contact me by phone so I may reserve a conference room for us to use.

I received your F2846's on this matter and have forwarded them to our processing department.

Your letter indicates the Petition has been placed on the trial docket. Please note that I checked the Tax Court web page and did not see any appearance date assigned.

**Department of the Treasury**

**Person to Contact:**  
 APPEALS OFFICER NAME  
 Employee ID Number: 100100xxxx  
 Tel: 860-290-4xxx  
 Fax: 860-290-4xxx  
 Contact Hours: 8am to 4pm, EST

**Refer Reply to:**  
 AP-EX-CT-RI-XXXX  
**In Re:**  
 TAXPAYER NAMES  
 SSN/EIN Number:  
 XXX-XX-XXXX  
**Tax Periods Ended:**  
 12/2010, 12/2011, 12/2012, 12/2013  
 12/2014 and 12/2015

 **Department of the Treasury**  
 Internal Revenue Service  
 Independent Office of Appeals

Date: 06/06/2021  
 Person to contact:  
 Name:  
 Employee ID number:  
 Telephone:  
 Fax:  
 Hours:  
 Re:  
 Income Tax Liability  
 Tax periods ended:  
 Docket number:  
 Petitioner:

Dear [enter Name]:

I prepared a proposed decision document based on our tentative agreement to settle your Tax Court case for the tax periods shown above. Enclosed are an original and two copies of the proposed decision document. If you agree that the proposed decision document reflects our tentative agreement to settle your case, please sign and date the original and one copy of the document and return both to Area Counsel in the enclosed envelope as soon as possible. If this letter is addressed to more than one person, each of you should sign and date the document exactly as his or her name appears on the signature lines. Please sign the documents using blue, not black ink. Using blue ink will help the Tax Court confirm that the decision document is an original and not a copy. If the court clerk rejects the decision document, it will delay closing your case and you may need to appear at the Tax Court Trial Calendar Session. The third copy of the decision document and the Form 5278, Statement - Income Tax Changes, (if enclosed) are for your records.

The proposed decision document is subject to review, signature, and filing with the Tax Court by the Area Counsel. You should not consider your case settled until the Area Counsel attorney assigned to your case countersigns the decision document and forwards it to the Tax Court for entry. The Tax Court will send you a copy of the decision once a judge signs it and enters it with the court.

The decision document doesn't include interest. By law, interest on the liability runs from the date the tax return is due to the date the IRS receives your remittance paying the entire liability which includes tax, penalties, and interest. If you want to stop or reduce interest on part or all of the taxes, you can submit an advance payment, payable to the United States Treasury, along with a copy of your decision document, to the address listed above. The total amount you owe as of [date], including tax, penalties, and interest will be approximately

Years	Tax	Penalties	Interest	Total	
[YYYY]					\$



## Penalty Policy Considerations

- Encourage voluntary compliance
- Conserve IRS resources
- Provide clear guidance to taxpayers and practitioners
- Ensure consistent and fair treatment of the issues
- Ensure noncompliant behavior is penalized



## First Time Abatement

- IRS allows a first time penalty abatement for failure to file and failure to pay penalty
- See IRM 20.1.1.3.3.2.1 (11-21-2017)
- IRS provides administrative relief from the following penalties if the qualifying criteria contained in this subsection are met:
  - Failure to file (FTF) penalty under IRC 6651(a)(1), IRC 6698(a)(1), or IRC 6699(a)(1),
  - Failure to pay (FTP) penalty under IRC 6651(a)(2) and/or IRC 6651(a)(3), and
  - Failure to deposit (FTD) penalty under IRC 6656.



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## First Time Abatement

- This administrative waiver, implemented in 2001, is referred to as First Time Abate (FTA) and is available for penalty relief the first time a taxpayer is subject to one or more of the referenced penalties for a single return. When FTA criteria have otherwise been met, do not provide penalty relief under the FTA waiver unless the following are true:
  - The taxpayer has filed, or filed a valid extension for, all required returns currently due, AND
  - The taxpayer has paid, or arranged to pay, any **tax** currently due.
- Does not apply to anything prior to 2001!



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## Critical Considerations

- ▶ FTA applies only to taxpayers not penalized for the three years prior
- ▶ Pull transcripts to confirm this!
- ▶ This case – “Has never owed anything”
- ▶ So far looks good....

IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
2020	No	S					\$0.00	\$0.00	7/1/2020
2019	No	S					\$0.00	\$0.00	7/1/2020
2018	Original	MFJ	10/15/2019		4/22/2020	4/27/2020#	\$269,636.55	\$278,353.58	7/1/2020
2017	Original	MFJ	10/15/2018				\$0.00	\$0.00	7/1/2020
2016	Amended	MFJ	10/15/2017			Closed	\$0.00	\$0.00	7/1/2020
2015	Amended	MFJ	10/15/2016			Closed	\$0.00	\$0.00	7/1/2020
2014	Amended	MFJ	10/15/2015			Closed	\$0.00	\$0.00	7/1/2020
2013	Original	MFJ	10/15/2014				\$0.00	\$0.00	7/1/2020
2012	Original	MFJ	10/15/2013			Closed#	\$0.00	(\$0.73)	7/1/2020
2011	Original	MFJ	10/15/2012				\$0.00	\$0.00	7/1/2020
2010	Original	MFJ	10/15/2011			Closed	\$0.00	\$0.00	7/1/2020
2009	Original	MFJ	10/15/2010				\$0.00	\$0.00	7/1/2020
2008	Original	MFJ	10/15/2009	Removed			\$0.00	\$0.00	7/1/2020
2007	Original	MFJ	10/15/2008				\$0.00	\$0.00	7/1/2020
2006	Original	MFJ	10/15/2007				\$0.00	\$0.00	7/1/2020
2005	Original	MFJ	10/15/2006			ASED exp	\$0.00	\$0.00	7/1/2020
2004	Original	MFJ	10/15/2005				\$0.00	\$0.00	7/1/2020
2003	No	S					\$0.00	\$0.00	7/1/2020
2002	Original	MFJ	10/15/2003				\$0.00	\$0.00	7/1/2020
2001	Original	MFJ	10/15/2002				\$0.00	\$0.00	7/1/2020

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## Ooops.....

PENALTY AND INTEREST DASHBOARD

Year	Return Filed	FTA	PA	Penalties Failure to File	Penalties Failure to Pay	Accuracy Related Penalties	Accrued Penalty	Total Penalties*	Accrued Interest	Assessed Interest	Total Interest
2020	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	Original	N			\$147,801.15		\$0.00	\$147,801.15	\$8,717.03	\$121,835.40	\$130,552.43
2017	Original	N			\$63,295.94		\$0.00	\$63,295.94	\$0.00	\$48,928.11	\$48,928.11
2016	Amended	N	Y		\$93,701.63		\$0.00	\$93,701.63	\$0.00	\$52,011.86	\$52,011.86
2015	Amended	N	Y		\$18,314.56		\$0.00	\$18,314.56	\$0.00	\$74.80	\$74.80
2014	Amended	N	Y		\$62,065.80		\$0.00	\$62,065.80	\$0.00	(\$715.32)	(\$715.32)
2013	Original	N			\$21,256.24		\$0.00	\$21,256.24	\$0.00	\$9,829.42	\$9,829.42
2012	Original	N			\$21,156.48		\$0.00	\$21,156.48	(\$0.73)	\$9,694.70	\$9,693.97
2011	Original	N			\$22,879.56		\$0.00	\$22,879.56	\$0.00	\$10,798.64	\$10,798.64
2010	Original	N			\$13,672.62		\$0.00	\$13,672.62	\$0.00	\$7,838.33	\$7,838.33
2009	Original	N			\$9,100.33		\$0.00	\$9,100.33	\$0.00	\$5,867.29	\$5,867.29
2008	Original	N			\$49,332.13		\$0.00	\$49,332.13	\$0.00	\$28,906.92	\$28,906.92
2007	Original	N			\$58,617.62		\$0.00	\$58,617.62	\$0.00	\$40,252.35	\$40,252.35
2006	Original	N			\$14,215.04		\$0.00	\$14,215.04	\$0.00	\$13,972.08	\$13,972.08
2005	Original	N			\$1,928.49		\$0.00	\$1,928.49	\$0.00	\$2,514.92	\$2,514.92
2004	Original	N			\$6,166.78		\$0.00	\$6,166.78	\$0.00	\$6,290.80	\$6,290.80
2003	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2002	Original	N			\$15,795.96		\$0.00	\$15,795.96	\$0.00	\$11,335.74	\$11,335.74
2001	Original	?			\$15,528.70		\$0.00	\$15,528.70	\$0.00	\$15,165.28	\$15,165.28

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## Strategies for Exam

- Build credibility with the examiner through cooperation, timeliness, and transparency
- Assume penalties will be imposed and build defense throughout the exam
- Seek to discuss the examiner's position and negotiate before it goes to 30-day letter



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## Strategies for Appeals

Appeals will not  
simply concede

Use it as a bargaining  
chip

Look at timing, taxpayer  
history, specific  
circumstances  
Make sure the story fits!



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## Appeals

- ▶ Wont just concede because of the policy considerations
- ▶ Argue for conceding but request the abatement
- ▶ Make sure to point out factors that support your argument:
  - a. Client actually incurred the expense
  - b. Client hired a competent-appearing professional
  - c. Client provided all info and was attempting to comply
  - d. Client has a good history

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## Reasonable Cause - *Appeals*

- Does T/P explanation relate to the penalty?
- Do dates and times coincide?
- Could the non-compliance have been anticipated/prevented?
- Was it an honest mistake?
- Has T/P presented sufficient detail to determine if ordinary business care/prudence was used?

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## Reasonable Cause - Appeals



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- Is the T/P a financial professional?
- What is the T/P's history with compliance?
- Has the T/P had this issue before?
- Have there been prior abatements?

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## Practice Tips

- ▶ Pull account transcripts to review history
- ▶ Charge the consult fee to review
- ▶ Get the documentation in advance and make sure it supports/lines up with the story

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## Stipulated Decision

- Appeals will draft and send to the Taxpayer's Rep 4 originals
- Sign three copies and send back
- Filed with the Tax Court, where Judge stamps it (signs)

UNITED STATES TAX COURT

Anthony Antonetti &	)	
Marie Antonetti,	)	
	)	
Petitioners,	)	Docket No. 12XXXX-19
	)	
v.	)	
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	
	)	

DECISION

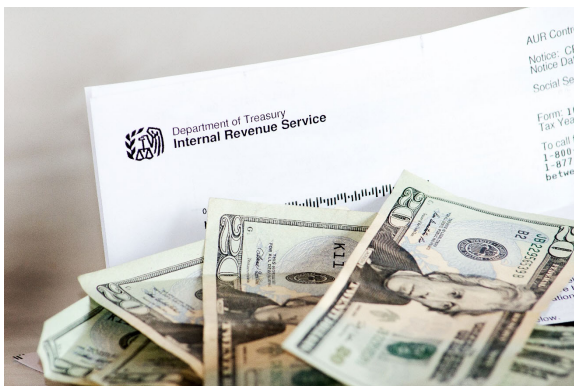
Pursuant to the agreement of the parties in this case, it is

ORDERED and DECIDED: That there are deficiencies in income tax due from the petitioners for the taxable years 2010, 2011, 2012, 2013, 2014, and 2015 in the amounts of \$30,400 for each of the six years; and

That there are penalties due from the petitioners for the taxable years of \$22,800 for each of the six years respectively.

Judge.

## Now let's discuss Collection



- ▶ 1998 IRS Restructuring & Reform Act
- ▶ CDP
- ▶ Equivalent Hearings
- ▶ CAP Appeals

## Collection Due Process

- ▶ Collection ceases for those periods
- ▶ Case Sent to Appeals (Settlement Officer)
- ▶ US Tax Court Rights



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## Equivalent Hearing

- ▶ Case is sent to Appeals
- ▶ Collection does not need to cease
- ▶ No US Tax Court Rights



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# Collection Appeal Process (CAP)

Form <b>9423</b> (February 2020)				Department of the Treasury - Internal Revenue Service <b>Collection Appeal Request</b> (Instructions are on the reverse side of this form)	
1. Taxpayer's name		2. Representative (attach a copy of Form 2848, Power of Attorney)			
3. SSN/EIN	4. Taxpayer's business phone	5. Taxpayer's home phone	6. Representative's phone		
7. Taxpayer's street address					
8. City		9. State	10. ZIP code		
11. Type of tax (tax form)		12. Tax periods being appealed		13. Tax due	
<b>Collection Action(s) Appealed</b>					
14. Check the Collection action(s) you are appealing					
<input type="checkbox"/> Federal Tax Lien	<input type="checkbox"/> Levy or Proposed Levy	<input type="checkbox"/> Seizure			
<input type="checkbox"/> Rejection of Installment Agreement	<input type="checkbox"/> Termination of Installment Agreement	<input type="checkbox"/> Modification of Installment Agreement			
<b>Explanation</b>					
15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the 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					

- ▶ Procedural
- ▶ Speak to Supervisor
- ▶ 48 hours to file Form 9423

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# IRS Collection Process


- ▶ Tax assessed
  - ~ Starts 10 year CSED
- ▶ Billing Notice
- ▶ Threat To Levy
- ▶ Final Notice



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# Notices...We've Got Notices


 Department of Treasury  
 Internal Revenue Service

Notice CP501  
 Tax year 2006  
 Notice date February 16, 2009  
 Social Security number [REDACTED]  
 To contact us [REDACTED]  
 Call center number [REDACTED]  
 Page 1 of 4


|||||  
 [REDACTED]

You have unpaid taxes for 2006  
**Amount due: \$9,533.53**

Our records show you have unpaid taxes for the tax year ending on December 31, 2006 (Form 1040).

Billing summary	
Amount you owed	\$9,444.07
Failure-to-pay penalty	34.98
Interest charges	54.48
<b>Amount due by February 26, 2009</b>	<b>\$9,533.53</b>

**What you need to do immediately**  
**Pay immediately**  
 • Send us the amount due of \$9,533.53 by February 26, 2009, to avoid additional penalty and interest charges.


 Department of Treasury  
 Internal Revenue Service

Notice CP504  
 Tax year 2005  
 Notice date March 2, 2009  
 Social Security number [REDACTED]  
 To contact us [REDACTED]  
 Call center number [REDACTED]  
 Page 1 of 4

|||||  
 [REDACTED]

Notice of intent to levy  
**Intent to seize your property or rights to property**  
**Amount due immediately: \$3,999.86**

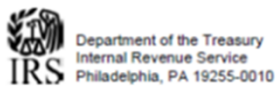
As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2005 (Form 1040). If you don't call us immediately or pay the amount due by March 12, 2009, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$3,999.86 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing summary	
Amount you owed	\$2,902.68
Failure-to-pay penalty	284.26
Interest charges	812.92
<b>Amount due immediately</b>	<b>\$3,999.86</b>



# Final Notice



Notice CP90  
 Notice date January 23, 2019  
 Social Security number 999-99-9999  
 To contact us Phone 800-829-1040  
 Your Caller ID 9999  
 Page 1 of 5

JAMES & KAREN Q. SPARROW  
 22 BOULDER STREET  
 HANSON, CT 06000-7253

## 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
<b>Amount due immediately</b>	<b>\$5,947.81</b>



# Form 12153 – Request for CDP/Equivalent

Form <b>12153</b> (July 2022)	Department of the Treasury - Internal Revenue Service <b>Request for a Collection Due Process or Equivalent Hearing</b>	IRS Use Only
<p>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).</p> <p>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.</p> <p>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.</p> <p>Si desea ver el formulario y las instrucciones en español, visite <a href="http://www.irs.gov/pub/irs-pdf/f12153sp.pdf">http://www.irs.gov/pub/irs-pdf/f12153sp.pdf</a>.</p>		
<p>1. Basis for hearing request (both boxes can be checked if you have received lien and levy notices)</p> <p><input type="checkbox"/> Filed Notice of Federal Tax Lien      <input type="checkbox"/> Notice of Proposed or Actual Levy</p>		
<p>2. Equivalent Hearing (see the instructions for more information on Equivalent Hearings)</p> <p><input type="checkbox"/> 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</p>		
<p>3. Taxpayer name (Taxpayer 1) _____</p> <p>Taxpayer Identification Number _____</p> <p>Current address _____</p> <p>City _____ State _____ ZIP code _____</p>		



# Tax Compliance is Required

All returns due for the last 6 years – IRM 1.2.14.1.18

## Current Tax Payments

- Current 1040-ES
- Current withholding proper
- Current quarterly payroll deposits



## Appeals will request documents

- ▶ Any missing items to show compliance (returns, estimated payments, etc)
- ▶ Submit your documents (433, support, etc)
- ▶ What are you asking for?

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## The hearing



- ▶ Usually by phone
- ▶ Discuss the case
- ▶ Come to a resolution (this is the hearing!)
  - ~ possible for some additional follow-up

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# Notice of Determination

Form <b>12257</b> (September 2012)	Department of the Treasury - Internal Revenue Service <b>Summary Notice of Determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, Waiver of Suspension of Levy Action, and Waiver of Periods of Limitation in Section 6330(e)(1)</b>	
Taxpayer name(s) CLIENT NAMES		
Address (street) CLIENT ADDRESS		
City CLIENT CITY	State CONNECTICUT	Zip code
Type of tax/tax form INCOME / 1040		
Tax period(s) 12/2014		
Social Security/ Employer Identification Number(s) XXXXXXXXXX		
This waiver concerns the following Collection Due Process (CDP) Notice(s): <input type="checkbox"/> Notice of Federal Tax Lien Filing and Your Right to a Hearing (IRC Section 6320) <input checked="" type="checkbox"/> Notice of Intent to Levy and Your Right to a Hearing (IRC Section 6330)		
I understand that IRC Sections 6320 and 6330 require the Office of Appeals to issue a Notice of Determination after a CDP Hearing. Those sections allow me 30 days to seek judicial review of Appeals determination with Tax Court. A longer period may apply to file a lawsuit with the Tax Court to contest determinations by Appeals regarding innocent spouse (section 6015) or interest abatement (section 6404).		
I understand that, if I have requested an IRC Section 6330 hearing, the IRS may not levy to collect the taxes at issue for the period of the hearing, during the 30-day period for seeking judicial review of Appeals' determination and while any timely-requested appeal is pending (unless an exception to the levy prohibition applies). If I have only requested an IRC Section 6320 hearing, the IRS may not levy unless an exception to the levy prohibition applies or I already have been given my IRC Section 6330 hearing rights.		



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# Tax Rep App

- ▶ Free version is out
- ▶ Includes all the tax tables and rep expense standards
- ▶ Marketing drip campaigns are in the premium version!
- ▶ <https://rapidfunnel.com/getting-started/tax-rep-network/>



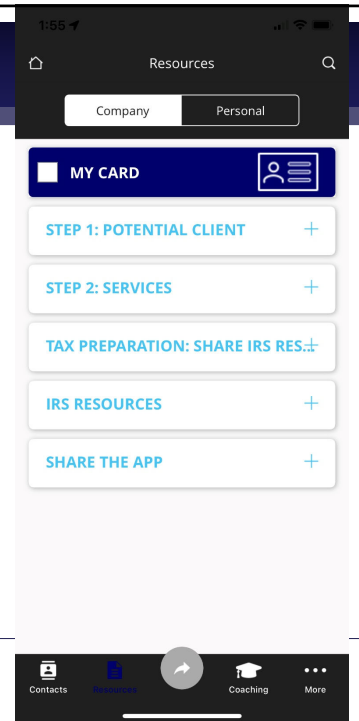
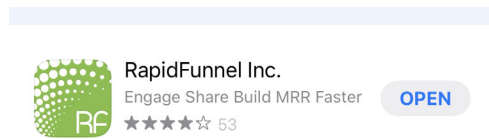
<https://TaxRepLLC.com>

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## The App

- ▶ Download “Rapid Funnel”
- ▶ Use Group Code **TRN**



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## With a Tidal Wave of Work Coming

- ▶ Get certified!
- ▶ We will train you, support you with unlimited consultations, and get you access to more than 300 checklists, letters and forms!
- ▶ <https://TaxRepLLC.com/CTRC>
- ▶ And get 3 months of Tax Rep Gold Membership (\$945 value) FREE! – Good until 8/15!



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# Questions?

