

# Defending Your Clients Against the IRS

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# **IRS Tax Resolution Basics**

## **Written by Oklahoma Attorney**

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Thank You for Calling the Internal Revenue Service.  
For English - Press 1, For Spanish - Press 2,  
For Sanity – Hang Up!

# Today is the Day

- Why You?
- Understand Their Pain.



# The Slow Moving Giant

- Time
- Perspective
- Pestering

# Factors to Consider for Timeline

- Returns
- IRS Agent
- Complexity
- Documentation
- History of client
- Cooperation of client
- Clients possessions

# The IRS Might Be Wrong

- E-filing
- Inputting Returns
- Retaining Records
- Audit Timeline
- W2s and 1099
- Protest their errors

# Freedom of Information Act

- Obtain information
- Transcripts
- Don't Take a Clients Word For It

# IRS Cases Fall Into Two Categories

- **CRIMINAL MATTER**
- **CIVIL MATTER**



# Get in Compliance!

- How to be “In Compliance”

# Choosing a Paid Preparer

- What to avoid
- What to look for
- What not to do
- What to consider

# FAILURE TO FILE

- SFR Returns.
- 6020B.
- Trust Fund, Civil Penalties, 940s, 941s, 1065s, 1120s, 1120Ss, flow through income, responsible officers, etc.

# Additions to Tax

- Failure to Pre-Pay Penalty
- Failure to Pay Penalty
- Failure to File Penalty
- Additional Assessments
- Interest

# Outcomes

- Pay
- Reduce
- Discharge
- Negotiate
- Status 55
- Do Nothing

# 3 Things To Never Tell the IRS



# #1

- Clients Should Never Tell the IRS Anything

# #2

- Clients Should Never Tell the IRS Something That You Know Is Not True.
- “Under Penalties of Perjury”
- “I don’t know”, “I can’t recall”, “I can’t remember”, “I’m not sure” are all acceptable answers if it’s the truth!



# #3

- Clients Should Never Tell the IRS They Knew What They Were Doing!

# Being Broke is Good



# A Fresh Start



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