Internal Revenue Service

Got a problem with the IRS? I may be able to help you. In my experience, IRS “trouble” can come in any of these broad categories. I have experience in all of them.

* Compliance (have you filed all required forms, provided all the required information and paid all the tax due?
	+ I am one of those relatively few tax lawyers who has actually prepared tax returns, and I know my way around them.
	+ Because of that, I work well with other tax professionals who do compliance work on a daily basis.
* Determination of tax—Normally, the taxpayer figures the amount of tax due, of course, subject to audit, or exam. I know how to represent individual/small business taxpayers on audit before the IRS.
* Assessment and Collection of tax—Assessment refers to the act of entering a liability (against you) in the government’s books. When that happens, you are expected to pay it. If you cannot pay it, there are alternatives to outright payment. I have been able to get the IRS to suspend collection efforts; prevent the shutting down of businesses, release of levies, and permanent agreements to pay only a fraction of the tax due (an “Offer in Compromise”) and the corresponding release of Federal Tax Liens.
* Appeals—when the audit results are adverse, the taxpayer has the right to request an Appeals procedure. Here the issues are reviewed and narrowed, ideally with the object to resolve the controversy.
* U.S. Tax Court—When a Statutory Notice of Deficiency is issued by the IRS, most taxpayers have 90 days to either file a Petition before the U.S. Tax Court, or the Assessment may become final. The Tax Court is unique in that it is a judicial mechanism where a court reviews the facts and law in one’s case, without having to pay the tax first.