

Strategies for Tax Dispute Resolution (TCFS)

Course Overview

CPAs must be prepared for when a revenue agent contacts one of their clients. Attendees of this course will gain a thorough understanding of the civil and potential criminal tax procedure and controversy process involving the IRS and California tax authorities.

Additionally, attendees will learn useful techniques and strategies for representing clients in all aspects of tax controversy matters, including tax return examinations, defenses to civil penalties, administrative appeals, tax collection matters and tax fraud cases.

Formerly titled: *Tax Procedure and Controversy: Principles and Strategies*

Objectives

- Identify the structure and operations of IRS and California tax authorities.
- Recognize basic tax procedure principles.
- State common tax procedural issues.
- Outline planning and conducting the tax examination, administrative appeal and collection process.
- Increase your awareness and understanding of ethical considerations.

Major Topics

- Examination process: organization of restructured IRS; standards for return selection; examination procedures, including AICPA SSTS (revised); statutes of limitation; the accountant-client privilege; Circular 230 guidelines; IRM application; practical approaches to resolving examination problems, including mediation options.
- Employment tax examination: employee-independent contractor classification issues; Sec. 530 and mitigation rules; trust fund recovery penalty; IRS National Research Program; and IRS Voluntary Classification Settlement Program.
- Civil penalties: accuracy-related penalty; fraud penalty; preparer penalty; promoter and protestor penalties; nondiscretionary penalties; and foreign information return penalty regime.
- Administrative appeals: nature and scope; bypassing appeal; drafting the protest letter; nature, preparation for, and conducting the appeals conference; settlement approaches, including mediation options.
- Collection process: significance of assessment; nature of tax liens and levies; installment agreements; collection due process appeals; offers in compromise; bankruptcy rules; innocent spouse relief.
- Tax fraud: civil tax fraud badges; criminal tax fraud violations; defenses; voluntary disclosures and eggshell examinations; role of Kovel accountant.
- Judicial proceedings: Tax Court; federal district court; Court of Federal Claims; California Superior Court.

Field of Interest Code: Taxes

CPE Hours: 8.00 | CTEC-Fed: 8.00 | IRS-TX: 8.00 | LS-TX: 6.50 | MCLE: 6.50

Level: Intermediate

Designed for:

CPAs and attorneys who want to more effectively handle tax examinations, appeals, collection and fraud matters with IRS, FTB, EDD and SBE.

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