

Chapter 1 : Free IRS Advice Represent Yourself Before the IRS Chapter 1

If you do decide to be represented, choose carefully and make sure that person is qualified to represent clients before the IRS. Select an attorney, a certified public accountant or an enrolled agent.

If you chose to have someone represent you, your representative must be a person eligible to practice before the IRS. What Is a Power of Attorney? A power of attorney is your written authorization for an individual to act on your behalf. If the authorization is not limited, the individual generally can perform all acts that you can perform. The authority granted to a registered tax return preparer or an unenrolled preparer is limited. For information on the limits regarding unenrolled preparers, see Publication Any representative, other than a registered tax return preparer or an unenrolled return preparer, can usually perform the following acts. Represent you before any office of the IRS. Sign an offer or a waiver of restriction on assessment or collection of a tax deficiency, or a waiver of notice of disallowance of claim for credit or refund. Sign a consent to extend the statutory time period for assessment or collection of a tax. Sign a closing agreement. The representative named under a power of attorney is not permitted to sign your income tax return unless: The signature is permitted under the Internal Revenue Code and the related regulations see Regulations section 1. You specifically authorize this in your power of attorney. For example, the regulation permits a representative to sign your return if you are unable to sign the return due to: Continuous absence from the United States including Puerto Rico for a period of at least 60 days prior to the date required by law for filing the return. Other good cause if specific permission is requested of and granted by the IRS. When a return is signed by a representative, it must be accompanied by a power of attorney or copy authorizing the representative to sign the return. For more information, see the Form instructions. Limitation on substitution or delegation. A recognized representative can substitute or delegate authority under the power of attorney to another recognized representative only if the act is specifically authorized by you on the power of attorney. If a delegation of power has been made, both the original and the delegated representative will be recognized by the IRS to represent you. Disclosure of returns to a third party. Your representative cannot execute consents that will allow the IRS to disclose tax return or return information to a third party unless you specifically delegate this authority to your representative on line 5 of Form A power of attorney is generally terminated if you become incapacitated or incompetent. See Non-IRS powers of attorney, later. When Is a Power of Attorney Required? Submit a power of attorney when you want to authorize an individual to represent you before the IRS, whether or not the representative performs any of the other acts cited earlier under What Is a Power of Attorney. A power of attorney is most often required when you want to authorize another individual to perform at least one of the following acts on your behalf. Represent you at a meeting with the IRS. Prepare and file a written response to the IRS. Your representative must complete that part of the form. Non-IRS powers of attorney. For more information, see Processing a non-IRS power of attorney, later. If you want to use a power of attorney document other than Form , it must contain the following information. Your name and mailing address. Your employee plan number, if applicable. The name and mailing address of your representative s. The types of tax involved. The federal tax form number. The specific year s or period s involved. A clear expression of your intention concerning the scope of authority granted to your representative s. Your signature and date. You also must attach to the non-IRS power of attorney a signed and dated statement made by your representative. The statement should read: I am not currently under suspension or disbarment from practice before the Internal Revenue Service or other practice of my profession by any other authority, I am aware of the regulations contained in Circular , I am authorized to represent the taxpayer s identified in the power of attorney, and I am an individual described in 26 CFR You can sign and submit a completed Form or a new non-IRS power of attorney that contains all the information. If you cannot sign an acceptable replacement document, your attorney-in-fact may be able to perfect make acceptable to the IRS your non-IRS power of attorney by using the procedure described next. Procedure for perfecting a non-IRS power of attorney. Under the following conditions, the attorney-in-fact named in your non-IRS power of attorney can sign a Form on your behalf. The original non-IRS power of attorney grants authority to handle

federal tax matters for example, general authority to perform any acts. The attorney-in-fact attaches a statement signed under penalty of perjury to the Form stating that the original non-IRS power of attorney is valid under the laws of the governing jurisdiction. However, it does not list specific tax-related information such as types of tax or tax form numbers. Shortly after John signs the power of attorney, he is declared incompetent. Later, a federal tax matter arises concerning a prior year return filed by John. Ed attempts to represent John before the IRS but is rejected because the durable power of attorney does not contain required information. Otherwise, he must name another individual who can practice before the IRS. Processing a non-IRS power of attorney. This system contains information on the authority of taxpayer representatives. Entry of your power of attorney on the CAF system enables IRS personnel, who do not have a copy of your power of attorney, to verify the authority of your representative by accessing the CAF. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative if you specify that your representative should receive those communications. Your signature is not required; however, your attorney-in-fact must sign the Declaration of Representative see Part II of Form . However, the following will also assist you in preparing the form. The following hints are summaries of some of the line-by-line instructions for Form . If a joint return is involved, the husband and wife each file a separate Form if they both want to be represented. If only one spouse wants to be represented in the matter, that spouse files a Form . Only individuals may be named as representatives. If you want to name more than three representatives, attach additional Form s . The IRS can send copies of notices and communications to two of your representatives. You must, however, check the boxes on line 2 of the Form if you want the IRS to routinely send copies of notices and communications to your representatives. If you do not check the boxes, your representatives will not routinely receive copies of notices and communications. You may list any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year the power of attorney is received by the IRS. Certain matters cannot be recorded on the CAF system. Examples of such matters include, but are not limited to, the following. Requests for a private letter ruling or technical advice. Applications for an employer identification number EIN. Requests for change of accounting method. Requests for change of accounting period. Applications for recognition of exemption under sections c 3 , a , or Forms , , or Request for a determination of the qualified status of an employee benefit plan Forms , , or Application for Award for Original Information under section . Freedom of Information Act requests. If the tax matter described on line 3 of Form concerns one of these matters specifically, check the box on line 4. If this box is checked, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS. If Form is for a specific use, mail or fax it to the office handling that matter. For more information on specific use, see the Instructions for Form , line 4. The IRS will accept a copy of a power of attorney that is submitted by facsimile transmission fax. If you choose to file a power of attorney by fax, be sure the appropriate IRS office is equipped to accept this type of transmission. Your representative may be able to file Form electronically via the IRS website. For more information, your representative can go to www.irs.gov. If you complete Form for electronic signature authorization, do not file Form with the IRS. Instead, give it to your representative, who will retain the document. Updating a power of attorney. Submit any update or modification to an existing power of attorney in writing. Your signature or the signature of the individual s authorized to sign on your behalf is required. Do this by sending the updated Form or non-IRS power of attorney to the IRS office s where you previously sent the original s , including the center where the related return was, or will be filed.

Chapter 2 : Authorizing a Representative to Practice Before the IRS and Power of Attorney

Represent Yourself Before The IRS - Killer IRS Chapter 1 Essential Information - You Must Read This And Use With Other Information On This Site! Remember, this is not an all inclusive web site on the IRS.

There are some common misconceptions about this form that we would like to lay to rest. All sorts of people can use this form to help someone else represent a taxpayer in front of the IRS. Although, like a lot of things, just because you can does not necessarily mean you should. This is who the IRS allows: Attorneys - But, not all attorneys are created the same. We have yet to hear of a bar exam that has any tax-related questions. Make sure that they are experienced and have a good track record resolving issues like yours. Enrolled Agent " They have to take a test that covers basic information about IRS tax resolution before they can become an enrolled agent. Just make sure that the enrolled agent has actually handled a case like yours before hiring them. Officer of the Taxpayer for companies " this is basically representing yourself before the IRS. Full-Time Employee when the taxpayer is a company " is your employee experienced in tax resolution? Unless you have a major language barrier, this is probably worse than representing yourself before the IRS. Enrolled Actuary " only allowed to practice in very specific situations where their skills as an actuary would be most beneficial. Unenrolled Return Preparer " only in an audit and only where the tax return preparer prepared and signed the return that is being audited. Registered Tax Return Preparer - only in an audit and only where the tax return preparer prepared and signed the return that is being audited. Enrolled Retirement Plan Agent " only with respect to retirement plan issues. This does not authorize your attorney to sign deeds, sign checks, or anything else outside of dealings with the IRS. There is a box on the form that allows the person you designated as your IRS Power of Attorney to appoint a new Power of Attorney or authorize information about your taxes to be disclosed to someone else. If this box is checked, they can appoint a new Power of Attorney. If the box is not checked, then you would have to sign a new Power of Attorney to appoint someone else. Only if you granted them that ability by checking the box specifically giving them that power. Not only are copies fine, the IRS power of attorney form, unlike a regular power of attorney, does not need to be notarized. You need a power of attorney to request documents from the IRS for a taxpayer. If you want to get tax information for a taxpayer, all you need is a Form They will only receive notices from a Revenue or Settlement Officer to whom you have sent a copy of the Power of Attorney. We offer a basic service where we can become your Power of Attorney and request documents from the IRS on your behalf to find out exactly what the IRS thinks about you, and let you know the best course of resolution if you have an issue. Learn more about it here , or call us at , email info irsmedic.

Chapter 3 : When dealing with the IRS, should you represent yourself?

How To Represent Yourself Before The IRS - 50 pages, KB (PDF) Items posted here are free at the time of posting. If you find they are no longer free, kindly notify us immediately through our contact form.

Remember, this is not an all inclusive web site on the IRS. There are many legal issues, definitions, and rules that are pertinent when dealing with the IRS. For those of you who want to know many of the laws, codes, etc. There are a few good ones out there. The purpose of this information is to show you what I have done over the years to be successful in dealing with the IRS. You can use my successful experience to outline the steps you will take to solve your IRS issues. Then call Stephanie at and she will set up the phone appointment. This is what I offer. Either represent yourself using this information. I have read numerous books dealing with the IRS over the course of my career. Most of them just give you information about your rights, about what forms to use and when, etc. These books serve an excellent purpose. It is my intention in giving you this information that you will gain the confidence you need to proceed with the collection division without unnecessary fear. First, some basics you need to know. The IRS is not like any company you know of. Many experts see the IRS as an unsupervised group, who make up rules as they go along. IRS personal tend to do and say most anything to get you to do what they want. This is why many accountants find it very difficult to accomplish much when dealing directly with the collection personnel of the IRS. So how can you be successful? You will not find this information in any book that I know of. Never, never complain to an IRS employee. They do not want to hear how sick you are, how poor you are, how bad the government is, how your ex-spouse or partner ripped you off, how good you were to pay most of the original principal portion of the taxes, or the flood you had in your house. Stick with the facts only. There will be a time and place to list your income and expenses and why certain things happened. Always Keep A Good Rapport. Make the IRS person feel good and happy to be working with you no matter how they respond. What about the 3rd time? Being a collection person for the IRS can be a very confusing and difficult job. You will get a lot further by being accepting of their behavior no matter what it is. There is a difference between fighting with the IRS and sticking up for your rights. However, if you are willing to let issues of your rights slide, and stick with what is necessary to get the most benefit, I will show you how to save time and money. The IRS does not want to put you in jail. To be put in jail you need to willfully perform a criminal act. Yes, willful non filing of an IRS tax return is a criminal act. The burden of proof is on the IRS to prove willfulness. You must get any fear or guilt concerning wrongdoing out of your head. When you contact the IRS, you will deal with the situation as it is today only. The collection division wants any unfiled returns, and wants to be satisfied concerning how taxes will be paid! During the discussion you can deal with other issues, but not in place of these two. So even if you stall the collection officer as some advisors incorrectly advise , the manager may discover that the officer is not handling their responsibilities as they should and issue a bank levy. So much for stalling the collection officer. You have to take responsibility yourself to see that the case goes smoothly and quickly so no collection action is taken. You can fare better by speaking up and defending yourself. We need to focus on just taking care of business and leaving the history lessons, and the general IRS discussions, to the books you can buy off the shelf. Maybe you want, more time to file returns, more time to submit documents, a lower dollar monthly payment on a payment plan, or more favorable offer in compromise terms. Do not assume the IRS is out to get you, and complain that they are being unfair. You can expect to be burdened with short deadlines. Either way, you can accept the shorter deadline, and on the last day call and explain that you are almost finished. Tell them that you are willing to send the information in now by fax, and then overnight express, and ask if you can have a couple of days more to complete the information requested. Chances are you will get the extension. However, after I teach you what to do, you really should have no trouble meeting the deadline. If you have a Revenue Officer on your case, chances are they will be a bit more liberal in granting you time. They may not even admit what the rules are, or what rights you have, even after you tell them that you know what the rules are. Take the best you can get, and move on. You will see later that you have options along the way to sway things back in your favor. Usually you will have to decide if the action is worth the time to pursue or not. Often it is

not. Of course, paying additional taxes is another matter. If the dollar amount is high you will want to put the time and effort into saving the money. It is foolish to try to prove the computer is wrong. You can look up codes, revenue rulings, and even copies of the IRS manuals, including the collection manual. The guides give you what the IRS wants you to believe the rules are. The information is not written in your favor. The site is a great source for forms and general information on areas you need more information about. I use it when needed. Also, sign up on the www. There will be a time you will need to make a payment quickly, and this will be the best way to do it. The payment posts the next day, and you get a tracking number to prove the payment was made. It takes several weeks to get set up, so you must get set up now, in anticipation of using it. You may get a letter showing a balance due, or various audit letters. Other requests may be sent before the IRS sends the cp cp series of notices. The cp is the notice of intent to levy. If not paid or resolved in 30 days the account will transfer to ACS division. ACS will issue a letter final notice giving the taxpayer 30 days to appeal. Of course the IRS can skip this step and send it directly to a revenue officer R. So never let a notice of intent to levy go past the 30 days. You decide if you want to handle it at ACS before it goes to a R. You need to take control and not be a victim. Some attorneys play on your emotions and sense of fair play. All you want to accomplish I hope , is to resolve the problem in the easiest, least costly way. I have given you the simple version. The IRS accelerates notices under certain conditions. Why try to figure out how to catch them doing something wrong? Especially since it hardly ever benefits you. I will show you how to prepare for dealing with the IRS to get the best possible advantage. Tax Court It is rare to have to resort to using tax court for a collection matter or even an audit matter. The few times I had my clients petition the tax court, it was with the intention of getting the case transferred to appeals. You can do this too by convincing them that it will lighten their case load. Tell them that the tax court is pretty full of unnecessary and frivolous cases, and yours is really an appeals case. The only reason you filed a court petition is that the time to file an appeal expired, so this was your only remedy. When trying to resolve something with an IRS employee, and there is a disagreement, request to speak to the manager. If that fails, and you still think they are being unreasonable you can go to the supervisor above or the taxpayer advocates office. So just hang up nicely, and call immediately back till you get someone who is at least somewhat reasonable. Then attempt to work out why you called. First verify the status of your case. Ask, is this an ACS case? Is the case in the queue being transferred to a revenue officer? They will try to ask questions and take control. They may try to get collection information from you. Just find out what you need, and hang up the phone.

Chapter 4 : How To Represent Yourself Before The Irs Internal Revenue Service Form | Nayvii

Represent Yourself Before The IRS! By Joe Mastriano, CPA calendrierdelascience.com "I am bending over backwards to give you the best of what I have from over 25 years in the tax business.

Chapter 5 : How to file an IRS appeal

Enter your mobile number or email address below and we'll send you a link to download the free Kindle App. Then you can start reading Kindle books on your smartphone, tablet, or computer - no Kindle device required.

Chapter 6 : Should You Represent Yourself vs. the IRS? | Investopedia

Representing Yourself Before the IRS. By Alan L. Olsen, CPA, MBA (tax) Managing Partner Greenstein Rogoff Olsen & Co. LLP. So you are under audit with the IRS or the Franchise Tax Board.

Chapter 7 : Bryan E. Gates (Author of How to Represent Yourself Before the IRS)

Learn from the former IRS agent on IRS audits, IRS appeals, IRS wage garnishment release, IRS payment plan, IRS lien release, IRS offer in compromise, and any other IRS help you need. Category.

Chapter 8 : What is an IRS Power of Attorney?

You have the right to represent yourself before the IRS. You may also authorize someone to represent you before the IRS in connection with a federal tax matter. If you choose to have someone represent you, your representative must be an individual authorized to practice before the IRS.

Chapter 9 : Representation Before The IRS

*Phone Call to IRS: how to pay bills with just my signature*HOW TO DO A A4V FROM IRS* - Duration: AntiCHRISTopher of the Fleming family -AI , views.*