

WHAT IS 'TAX RESOLUTION'?

Tax Resolution is just solving (resolve) a problem that a taxpayer has with the IRS. How do we do that? First, we have to know everything possible about the problem. Next, we have to identify what section of the IRS is causing that problem, and what the process is to solve the issue. The attached 39 pages is merely the Table of Contents to the "Bible" of tax resolution, the book "Representation Before the Internal Revenue Service" by the most famous of the Tax Resolution attorneys, Mr Robert Mackenzie

To properly represent a taxpayer to the IRS, the tax resolution specialist has to at least know what section of Mr Mackenzie's book covers the issue, and how to use the knowledge to take care of the problem.

Taxpayer Advocate

This book is designed to simplify your trip through TaxLand as much as possible. The flow charts set forth the path your trip will take if things go as they should. But you know Murphy's Law as well as I do. If anything can go wrong, it will. That seems to be particularly true around the Bureaucracy Bog of TaxLand. But there just may be help available.

The Taxpayer Advocate is a branch of the US Treasury, as is the IRS. Prior to 1998, the Taxpayer Advocate reported to the IRS Commissioner. That is no longer the case. The Reformation and Restructuring Act of 1998 made the Taxpayer Advocate

Independent of the IRS. and gave the Taxpayer Advocate additional power. In the past, the Taxpayer Advocate could only make recommendations to a Revenue Agent. Now, they are more able 'to actually take action to assist you in the event you are not receiving the assistance you need.

There is now a toll free number for National Taxpayer Advocate. In general, however, you will be better served by calling the Taxpayer Advocate in your state. We have

included a list of those numbers. (However, their offices are in a state of change. If the number we have for your state is not correct, call the National Advocate. They usually have the current correct number.)

If your situation is complex, it is probably best to fill out Form 911 and fax it to the Advocate, rather than trying to talk on the phone. They seem to respond more quickly to the 911 than to just a phone call.

If you cannot get all the information in the 911 Form, just write "see attached" in the box and put your problem on an additional sheet. Fax it in, then call to ask whether it has arrived. If not, fax it again. Keep a record of every call you make, what number you called, what time it was, who you talked to, and what they said. This is a rule for every call you make to the IRS. The appendix of this book includes a sample form you can copy for this purpose.

Remember, the job of the IRS is to collect taxes, not to be your friend. But the Taxpayer Advocate is as close as you will get to having a friend at the IRS. Don't yell at them. Be nice, and they will try to help you out of Bureaucracy Bog...