

Tax Resolution: *Solving IRS Problems*

Course Description

Tax resolution means providing solutions to businesses and individuals alike who find themselves in trouble with the IRS. To resolve tax matters with the IRS, the IRS' Offer in Compromise (OIC) program encourages delinquent taxpayers to settle their back taxes, often for reduced amounts. The areas covered are: Offers in Compromise, Wage Garnishments, Bankruptcy, Installment, Delinquent Tax Returns, IRS Bank Levies, Freedom of Information Requests, IRS Payment Plans, Payroll Tax Problems, IRS Audits, Penalty Abatement, Liens, Collection Appeals, IRS Appeals, Innocent Spouse and Expiration of Statutes.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

CPE Credits: 6 (CPA, EA)

Category: Taxes

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

Chapter 1: IRS Overview and Taxpayer Rights

Upon completion of this chapter, you will be able to

1. Recognize the mission of the IRS and its organization.
2. Identify the role of Taxpayer Advocate and the Freedom of Information Act.
3. Identify how to select the best tax professional.

Chapter 2: Overview of IRS Payment Options

Upon completion of this chapter, you will be able to

1. Recognize traits of unfiled tax returns and an Offer In Compromise.
2. Identify reasons for Penalty Abatement.
3. Recognize when the Collection Statute expires.
4. Identify factors in the innocent spouse defense.

5. Recognize the reasons the IRS may close a case as uncollectible.

Chapter 3: Statutes of Limitations

Upon completion of this chapter, you will be able to

1. Recognize the three-year statute of limitations.
2. Recognize other statute of limitations rules and the steps of the collection process.

Chapter 4: Liens and Levies

Upon completion of this chapter, you will be able to

1. Identify steps followed by the IRS when issuing tax liens, levies and wage garnishments.

Chapter 5: Installment Agreements

Upon completion of this chapter, you will be able to

1. Recognize requirements for IRS payment plans.
2. Identify specific issues with installment agreements.

Chapter 6: Offers in Compromise

Upon completion of this chapter, you will be able to

1. Recognize key determinants in the OIC application process, including payment options and terms.
2. Identify key details about how the IRS handles an Offer In Compromise (OIC).
3. Recognize possible actions on submitted and accepted offers.

Chapter 7: Other Problems and Solutions

Upon completion of this chapter, you will be able to

1. Recognize how to use the bankruptcy laws.
2. Identify how the bankruptcy laws relate to different tax problems.

Chapter 8: Frequently Asked Questions

Upon completion of this chapter, you will be able to

1. Recognize a variety of frequently asked questions (FAQs) regarding tax-collection related matters.