

A Guide to Tax Resolution: Solving IRS Problems

Chapter 1:

IRS Overview and Taxpayer Rights

Learning Objective

After completing this section, you should be able to:

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

Chapter 2:

Overview of IRS Payment Options

Learning Objective

After completing this section, you should be able to:

- Recognize traits of unfiled tax returns and an Offer In Compromise.
- Identify reasons for Penalty Abatement.
- Recognize when the Collection Statute expires.
- Identify factors in the innocent spouse defense.
- Recognize the reasons the IRS may close a case as uncollectible.

Chapter 3:

Statutes Of Limitations

Learning Objective

After completing this section, you should be able to:

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

Chapter 4:

Liens and Levies

Learning Objective

After completing this section, you should be able to:

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

Chapter 5:

Installment Agreements

Learning Objective

After completing this section, you should be able to:

- Outline IRS payment plans.
- Identify specific issues with installment agreements.

Chapter 6:

Offers in Compromise

Learning Objective

After completing this section, you should be able to:

- Recognize key determinants in the OIC application process, including payment options and terms.
- Identify key details about how the IRS handles an Offer In Compromise (OIC).
- Recognize possible actions on submitted and accepted offers.
- Identify issues from the Tax Increase Prevention and Reconciliation Act of 2005 that affect OICs.

Chapter 7:

Other Problems and Solutions

Learning Objective

After completing this section, you should be able to:

- Recognize how to use the bankruptcy laws.
- Identify how the bankruptcy laws relate to your tax problems.

Chapter 8:

Summary - Frequently Asked Questions (FAQs)

Learning Objective

After completing this section, you should be able to:

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