PILLA TALKS TAXES

DAN PILLA'S MONTHLY TAX AND FINANCIAL BULLETIN

March 2023
Vol. 35 Issue 3

Treasury Study Says IRS Computers Are Racist

Who Knew?

Democrat lawmakers in Washington are wringing their hands over a new report just issued by the Stanford Institute for Economic Policy Research, in conjunction with the U.S. Department of Treasury, titled, "Measuring and Mitigating Racial Disparities in Tax Audits." The findings are shaking up Washington insiders because the findings purport to reveal "racial disparities" in the audit of taxpayers by the IRS. The report claims that "Black taxpayers are audited at between 2.9 to 4.7 times [greater than] the rate of non-Black taxpayers."

U.S. Senator Ron Wyden (D-Ore), Chairman of the Senate Finance Committee, said, "Members of this committee think this is very, very serious."

If this is true, that Black taxpayers are in fact audited at rates far in excess of Non-Black taxpayers, it would indeed be quite troubling. Why would one be more susceptible to audit merely because of the color of one's skin? And who in the IRS would propose, promote and institute a policy that would lead to such a disparity?

But the main question that I asked myself upon reading the 94-page report was, how could the researchers possibly know whether an audited taxpayer was Black or not? I asked this threshold question because there is no place on a tax return (or any supporting statement or schedule filed with a tax return) where information is sought or revealed regarding

IN THIS ISSUE

one's race or ethnic background. Thus, merely by reviewing a Form 1040 on its face, it is functionally impossible to determine the return-filer's race.

Moreover, if one is audited for any reason, no requested information ever seeks data on one's race. When the IRS calls a return into question, it merely seeks evidence to support a particular claim on the return. Moreover, the vast majority of returns audited are done through the correspondence process, wherein the IRS asks a citizen to simply mail in the required records and documents. In this case, the examiner never even sees the citizen face-to-face, and almost never has a verbal conversation with him. But even if he did see the taxpayer face-to-face, that meeting would have occurred only *after* the return was selected for audit.

Because of all this, the researchers conducting the study used "a novel partial identification" approach to determine whether the IRS's algorithms unfairly target Black citizens for audit. They used such an approach because, as I point out above, "neither we [the researchers] nor the IRS observe taxpayer race." That is to say, they simply do not know, *and have no way to know*, whether the person audited was Black or not.

The method the researchers used to "impute race" was to "probabilistically infer race" based on each taxpayer's "name and geolocation." Said another way, if a person had a Black-sounding name and lived in a predominantly Black neighborhood, it was assumed that such person was Black.

The core data used by the researchers to determine who of the audit targets were Black and who were non-Black, was not based on empirical evidence. Rather, the formulae were developed based on "estimating probabilities." In other words, they *guessed*.

Now that the Biden Administration has whimsically determined that Black citizens are audited at far greater rates than non-Blacks, you can be sure the IRS will spend millions of dollars and thousands of hours rewriting audit-selection algorithms to account for the alleged disparity. However, because no race information is called for in tax returns, the only sure way for the IRS to determine one's race is to add that information to the tax form itself. And I anticipate that that's exactly what they will do in the near future. At that point, the selection of tax returns for audit will most definitely be (at least partially) based on race and not real or potential errors in the tax return.

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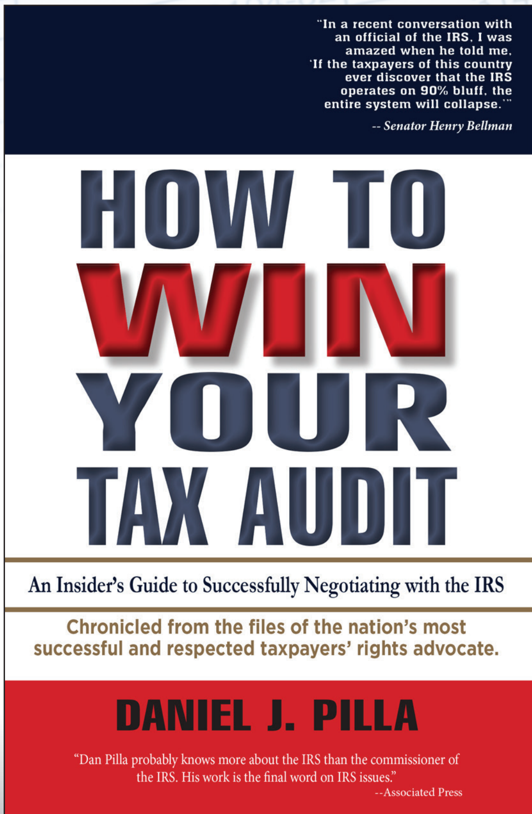

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Werfel Confirmed As IRS Chief

Main Challenge: Handling the $80 Billion Cash Infusion

By a vote of 54-42, Danny Werfel was confirmed by the U.S. Senate as the next commissioner of the Internal Revenue Service (IRS). Six Republican senators voted with Democrats to confirm Werfel. But be careful what you wish for. As the nation's chief tax collector, Commissioner Werfel faces unprecedented challenges right out of the gate.

KEY PROBLEMS WITH THE AGENCY

Not the least of these challenges is that Werfel must manage the agency through the backlog of millions of tax submissions that built up starting in 2020 as a result of Covid-related shutdown orders.

While the agency is making progress on the backlog, as of early January 2023, according to the National Taxpayer Advocate (NTA), there were still about 400,000 original individual tax returns, 1 million original business tax returns, and 1.5 million amended tax returns, that were not yet processed. In addition, there were 5.9 million "suspended" returns awaiting further processing. A return is suspended during processing if errors are found that must be corrected through taxpayer interaction before the IRS can proceed.

Another problem Werfel must address is the lengthy delays associated with identify theft (ID) cases. IRS deals with ID theft cases that both directly and indirectly relate to tax returns. A directly-related case involves a taxpayer whose refund was either frozen by the IRS, or stolen through some kind of ID-theft scam. An indirectly-related case arises when the ID theft involved bank or credit card fraud. Both situations usually involve the filing of a false tax return using the victim's Social Security Number. In either case, the victim submits an Identity Theft Affidavit (IRS Form 14039) to the agency to start the process of resolving the situation. The NTA declares that there are 2.9 million ID theft cases in the IRS's inventory, and the cases are taking 360 days to resolve. This year-long delay is egregious considering one's tax refund has been at least frozen during this period, if not outright stolen by fraudsters.

Historically, the IRS has always had problems with its toll-free telephone assistance lines. Tens of millions of people annually call the IRS for help with a host of problems, not the least of which is getting guidance with tax return preparation and assistance with delinquent tax payments. In 2022, the IRS received 173 *million* telephone calls, but only 13 percent of callers (22 million) actually got their calls answered. And while the accuracy of the advice the IRS gives to taxpayers regarding the preparation of tax returns is questionable, that's an entirely moot point if the vast majority of callers can't get any advice it all. Tax professionals, who have separate access to the IRS through the Practitioner Priority Service (PPS), didn't fare much better. According to the NTA, the level of service with PPS calls "hit an all time low." Only 16 percent of tax pros' calls to PPS were answered by the unit.

Yet another challenge the IRS faces is working through the annual blizzard of correspondence the agency receives from taxpayers. People correspond with the IRS as a result of receiving one of the tens of millions of notices the agency mails out each year. These include (among other things) math error notices that propose an adjustment to one's return, under-reporter notices, correspondence audit notices, and collection notices. The latter include Collection Due Process (CDP) Lien and Levy notices. All such notices require a response within a specific period of time in order to avoid adverse action. For example, a CDP levy notice requires a response within 30 days in order to avoid enforced collection, such as levy of one's paycheck or bank account. But according to the

NTA, in 2022 it took the IRS an average of 193 days to process responses. Given the agency's automated collection function, a taxpayer who responded on time to a levy notice may nevertheless face levy action only because the agency didn't process the response in a timely manner.

HERE COMES THE MONEY

But likely the biggest challenge for the new commissioner is how to allocate the $80 billion supplemental appropriation over ten years which the agency is set to begin receiving. As a supplemental appropriation, this works out to $8 billion annually, on top of the agency's normal annual budget allotment (about $12.3 billion for FY2023). Once the money was granted by Congress last August, Treasury Secretary Yellen directed the Commissioner of IRS (now Mr. Werfel) to produce an operational plan showing how the additional money is to be spent. We expect the plan to be released in the coming weeks.

I have argued vociferously that the growing size, scope and complexity of the tax code mandates that the IRS make taxpayer service, assistance and education its top priority. But according to the Inflation Reduction Act, only $3.2 billion of the $80 billion was pointed at taxpayer services. Nearly $71 billion was earmarked for law enforcement action and related operations support. And while there seems to be much optimism that the IRS will hire tens of thousands of new employees to address the service issues discussed above, the fact is that the vast majority of the new hires will merely replace retiring employees.

In my mind, Commissioner Werfel's greatest challenge is how to bring the $80 billion in new revenue to bear on service, assistance and education for millions of taxpayers who desperately need it. Make no mistake: it is much more important to help people comply with the byzantine tax code on the front end, than it is to grind them into powder on the back end if they don't comply. The reason is that 98 percent of every dollar paid to the IRS is paid without the need of enforcement action. There is simply much more to gain by helping people comply than there ever will be by focusing on post-filing enforcement.

The IRS's 2024 Operating Budget

Proposal is to Boost Agency's Funding by 15 Percent

President Biden recently released his budget proposal for the IRS. If the president has his way, the agency will receive $14.1 billion for fiscal 2024, a 15 percent increase from 2023. This money is on top of the appropriations supplement of $8 billion granted by the Inflation Reduction Act. Recall that the IRS is to get $80 billion over ten years in additional money per that Act.

The president's current proposal includes a provision to extend the mandatory $80 billion in funding to beyond 2031. The administration is proposing to provide the IRS with $14.3 billion in mandatory funds in fiscal 2032 and $14.8 billion in fiscal 2033, to be earmarked—of course—for enforcement and operations support.

Does it surprise anyone that the administration is pushing to give even more money to the IRS? I said throughout the debate over giving the IRS $80 billion, which began in earnest in early 2021 shortly after Biden took office, that given the scope and complexity of the tax code, and the fact that Congress willfully stirs the pot on tax law changes multiple times per year, there will never be enough money to "fully fund" enforcement and operations support; and that assumes we know what is meant by "fully funding" the IRS.

Each time Congress changes the law more complexity and confusion are introduced into the system. This makes compliance for both individuals and businesses more difficult, expensive and less certain. Such changes also ensure that the IRS must spend thousands of hours and millions of dollars reprogramming computers to accept and process the changes. This causes additional costs and delays, and introduces the potential for administrative mistakes.

Whether the IRS will get the full $14.1 billion for 2024 remains to be seen. Biden proposed this very appropriation for 2023, but the agency got just $12.3 billion. There is little doubt that there will be much debate over this issue going forward, especially in light of the Family and Small Business Taxpayer Protection Act of 2022. As discussed at length in the January 2023 issue of *PTT*, this Act (passed only by the House) purports to reverse the $80 billion funding provisions of the Inflation Reduction Act.

****** BREAKING NEWS ALERT ******

ERC Program Under Attack

Program Named to IRS's "Dirty Dozen" List

In the February 2023 issue of *PTT*, I presented an article on the audit risks associated with the Employee Retention Credit (ERC). I pointed out that the IRS believes this credit is a source of substantial fraud. With four changes to the law over a span of just under two years, there is no doubt there is confusion with ERC qualifications. Mistakes will be made.

But in case you think I was being hyperbolic in my article last month, consider this: the IRS just added the ERC to its "Dirty Dozen" list. This is the agency's list of top "scams that target taxpayers" for fraud using one or more strategies including email, text, and social media.

The IRS asserts that companies are promoting "ERC schemes on radio and online" for the purposes of making unlawful ERC claims to the agency. As usual, the IRS paints every business with the same brush. That is, if you are advertising services to *help* taxpayers, you must be committing fraud by pushing some scam. For my discussion of this same issue in the context of the Offer in Compromise program, see the July 2022 issue of *PTT*. And just like the Offer in Compromise, the ERC is not, by itself, a scam. Qualifying businesses are entitled to claim the credit and get their refund. That's the law. Period.

Like anything else, the key for businesses is to work with a reliable firm so that incorrect facts are not used to support your refund claim. And, make sure you know what the potential audit issues might be regarding your ERC claim. Carefully review the five issues I delineated in the February 2023 newsletter.

How You Can Ask Dan Pilla a Question

If you have questions or problems you'd like Dan Pilla to address, please write to Dan at:

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The Attack On Wealth Continues

Biden's Tax Proposal Turns Up the Heat

The Biden Administration's tax proposals make it clear that leftist Democrats intend to continue their war on wealth. No longer are they couching their demands for more money in terms of funding programs (of which there is no end). Their demands are based on the Marxist idea that the government alone should own all capital and the means of production, including labor. A heavy, progressive and confiscatory income tax is thus used to transfer ownership of property from private hands to the government. From there, unelected bureaucrats decide who gets what in terms of government benefits.

To this end, Biden's omnibus budget proposal includes a host of tax hikes on investors and high-income Americans. These targeted increases are intended solely to transfer the wealth of private citizens, which was earned legally and peacefully, to the government.

Here are the low-lights of the tax proposals submitted by the White House.

1. Capital gains rates. One of the biggest changes would be the near-doubling of the capital gains tax rate. And as if that is not enough, the proposal would add a surcharge to fund Medicare. This would push capital gains on investments to nearly 45 percent. The capital gains rate itself would move up to 39.6% from 20% for those earning at least $1 million. The proposal would also increase the 3.8 percent Obamacare tax to 5 percent for those earning at least $400,000.

2. Capital gains taxed at death. The plan calls for taxing the capital assets of a decedent at the time of death. This would end the current law that allows the heirs of a decedent to assume ownership of assets at the fair market value of the assets as of the date of death. This allows all unrealized appreciation to go untaxed when transferred at death. Tax is then paid when the heir sells the property.

3. The billionaires' tax is back. The plan would impose a 25 percent minimum tax rate on households worth at least $100 million. This is up from the 20 percent tax initially proposed when Biden took office. This is not an income tax. This is a confiscatory tax on the value of one's assets as of the end of the year. Thus, in addition to paying income taxes at the highest graduated rates, the rich would also face a second tax designed to skim their wealth right off the top. This is in essence an estate tax imposed every year because the government does not have the patience to wait until high net-worth people die before confiscating their assets.

4. Personal income tax rates. The plan arbitrarily restores the highest personal income tax bracket to 39.6 percent, up from its current level of 37 percent. The hike would apply to those making more than $400,000 annually. The higher rate would reverse a cut created by the Tax Cuts and Jobs Act (TCJA) of 2017. Biden also proposes to raise the Obamacare net investment-income tax to 5 percent from its current rate of 3.8 percent. This would apply to all income, not just investment proceeds, above $400,000.

5. Corporate income tax rate. The TCJA corporate rate reduction would largely be reversed. Biden would raise the top corporate income tax rate to 28 percent from its current rate of 21 percent. The plan would double the tax rate for domestic companies on their foreign earnings from 10.5 percent to 21 percent. This is yet another reversal of a provision of the TCJA.

6. Stock buyback tax. The plan would quadruple the tax on stock buybacks that was added to the law just last year. The Inflation Reduction Act created the stock buyback tax with a rate of 1 percent. The White House proposal would push it to 4 percent. This is yet another example of not just tampering with the tax code on an ongoing basis, but imposing taxes for the sake of taxes. The ink isn't dry on the Inflation Reduction Act and the leftists already want to grow the tax they created only seven months ago.

7. Cryptocurrency losses. The plan would make applicable to crypto investors the rule that prohibits an investor from selling assets at a loss, generating tax breaks as a result of the loss, and then immediately repurchasing the very same assets.

8. Roth retirement accounts. Biden's plan would cap the ability to invest in Roth retirement accounts to persons with incomes under $400,000.

9. Real estate investors. The plan would eliminate the tax strategy known as "like-kind exchanges." This age-old provision of the code allows real estate investors to swap like-kind properties (for example, trading rental property A for rental property B) without having to recognize gain on the disposition of the property given up in the trade. Under the current law, so long as all "profits" in the existing property are reinvested in the new property, there is no tax consequence to the exchange.

10. The attack on oil and gas. Tax preferences for fossil fuels would be cut under the Biden plan. This is another of the tactics in the administration's war on oil and gas companies.

Conclusion. With Republicans in control of the House, it is unclear how much of this will pass. What is clear is that the leftists in control of the White House do not give up and never give in. They will continue to push their Marxists tax polices until they are either, (a) successful in destroying the free market and private property in the U.S., or (b) voting Americans wake up and stop supporting this nonsense.

Social Security Levies And The CSED

The Rules Regarding "Continuous" Levies

BY SCOTT MACPHERSON*

If President Biden's recent State of the Union address is any guide, social security benefits are not going away—and as a corollary, neither will IRS levies on those benefits. The case of *Maehr v. Internal Revenue Service*, 130 A.F.T.R.2d 2022-6382, 2022 WL 16834551 (D. Colo. 2022)[1] reminds us of an odd quirk of levy law: sometimes the collection expiration date (CSED) is not the CSED.

Maehr was under a social security levy for federal tax debts. The levy began before the CSED but it was continuing beyond the CSED. Maehr argued that the levy must be lifted because the statute of limitations for collecting those tax debts expired. The IRS conceded that the statute expired but insisted that the levy could remain. The magistrate judge agreed with the government:

> Indeed, once the government has assessed a tax debt, it generally must collect such debt by levy or court proceeding within ten years after the assessment. 26 U.S.C. § 6502(a) (1). And federal regulations provide that a levy made outside the ten-year statutory collections period must generally be released. See 26 C.F.R. § 301.6343-1(b)(1)(i). However, a levy made within the collections period on a fixed and determinable right to payment, which right includes payments to be made after the period of limitations expires, does not become unenforceable upon the termination of the period of limitations and will not be released unless the liability is satisfied. 26 C.F.R. § 301.6343-1(b)(ii). Thus, Mr. Maehr's claims for prospective relief with respect to the levies also fails. *Id.* at *6.

For support of this position the magistrate quoted the 11th Circuit case of *Dean v. United States*:

> Dean's complaint was based on his misapprehension of the legal effect of the expiration of the statutory collections period and the IRS's release of its liens on his property. <u>It is true that the IRS could not have issued a notice of levy seizing his Social Security benefit after the collection statute</u>

1 That opinion is a magistrate judge's recommendation that the district court grant the government's motion to dismiss. The district court adopted the magistrate's recommendation without additional comment regarding the issue of the social security levy; see Maehr v. IRS, 131 A.F.T.R.2d 2023-333, 2023 WL 155078 (D. Colo. January 11, 2023)

> of limitations passed in 2017. But it did not do so. Instead, the IRS seized his entire Social Security benefit—that is, his "fixed and determinable right to payment" of his Social Security benefit in monthly installments—immediately upon issuing the notice of levy in June 2013. 26 C.F.R. § 301.6343-1(b)(1)(ii); *see Phelps*, 421 U.S. at 337, 95 S. Ct. 1728. Having seized his entire benefit before the expiration of the collection limitations period, the IRS was not required to relinquish it after the period expired. See 26 C.F.R. § 301.6343-1(b)(1)(ii). *Id.* at *6 (quoting 861 F. Appx. 349, 353 (11th Cir. 2021)) (emphasis added).

Both courts based their holdings on the coincidence of two facts: "fixed and determinable" and "before the CSED." Let's unpack that explanation before proposing a solution for Maehr and our clients facing the same problem.

"FIXED AND DETERMINABLE"

Section 6331(a) of the Internal Revenue Code is the general levy statue. It authorizes IRS to levy on "all property and rights to property" up to the exemption amounts in § 6334. For a discussion on levy exemptions, see chapter 4 of ***How to Get Tax Amnesty***. An example is a bank levy. The bank must pay the IRS the balance of the account or the entire tax balance due, whichever is less, as it exists on the day the levy notice is received by the bank. In other words, the IRS gets only what is in the bank account on that day. Any subsequent deposit belongs to the taxpayer. This is explicit in Treas. Reg. § 301.6331-1(a):

> For example, a levy made on a bank with respect to the account of a delinquent taxpayer is satisfied if the bank surrenders the amount of the taxpayer's balance at the time the levy is made. The levy has no effect upon any subsequent deposit made in the bank by the taxpayer. Subsequent deposits may be reached only by a subsequent levy on the bank.

Section 6331(a) further explains that a levy can be executed on "fixed and determinable" rights to payment:

> Except as provided in § 301.6331- 1(b)(1) with regard to a levy on salary or wages, a levy extends only to property possessed and obligations which exist at the time of the levy. Obligations exist when the liability of the obligor is fixed and determinable although the right to receive payment thereof may be deferred until a later date. (Emphasis added.)

The phrase "fixed and determinable" is not defined in the levy regulations but case law says that a "fixed obligation" is a chose in action where a taxpayer could have successfully maintained a suit to collect on it; *United States v Morey*, 821 F. Supp. 1438, 1442 (W.D. Okla. 1993).

Consistent with that definition several courts have interpreted Treas. Reg. § 301.6331–1(a)(1) to mean that,

> As long as the events which gave rise to the obligation have occurred and the amount of the obligation is capable of being determined in the future, the obligation is fixed and determinable. It is not necessary that the amount of the obligation be beyond dispute. *United States v. Antonio*, 1991 WL 253021, 71A AFTR 2d 93-4578, *6 n. 2 (D. Haw. Sept. 24, 1991) (unpublished); see also *CPS Elec., Ltd. v. United States*, 200 F. Supp. 2d 120, 125 (N.D.N.Y. 2002) (quotes and adopts *Antonio* on this point); *Dean v. U.S.*, 127 A.F.T.R.2d 2021-2541, 2020 WL 5647439 at *3 (N.D. Fla. 2020) (Magistrate's Report and Recommendation, quoting *Antonio*).

Restated, if all of the events giving rise to the obligation have occurred, then the obligation is "fixed and determinable."

Unlike a bank levy, which is a one-time levy, some levies are "continuous" and as such, remain in effect until the debt is paid. See § 6331(h)(1), which provides:

> If the Secretary approves a levy under this subsection, the effect of such levy on specified payments to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released. Notwithstanding section 6334, such continuous levy shall attach to up to 15 percent of any specified payment due to the taxpayer.

Section 6331(h)(2) includes social security benefits in this category. Therefore, a levy on social security payments is continuous. By “continuous” I mean the levy continues from month to month without the need of a new levy notice being issued. Such a levy continues even after the CSED runs, as explained in *Maehr* and *Dean*. The regulations provide that a “levy on a fixed and determinable right to payment which right includes payments to be made after the period of limitations expires does not become unenforceable upon the expiration of the period of limitations and will not be released under this condition unless the liability is satisfied.” Treas. Reg. § 301.6343-1(b)(1)(ii). That was what Maehr and Dean complained about, and they both lost.

Note that a levy under § 6331(h) is capped at 15 percent. It is important to keep in mind that as an alternative, the IRS could levy up to 100 percent of a social security payment under § 6331(a). This would require action by a revenue officer, in contrast to a computerized levy, but it does happen on occasion. See, for example, *Hines v. United States*, 658 F. Supp. 2d 139 (D. D.C. 2009).

Hines sued the government to stop the monthly levy of 100 percent of his social security check. He argued that § 6331(h) limited his levy to only 15 percent of his monthly payments. The district court held that the IRS has the discretion to issue a levy under § 6331(a) where there is no cap (other than the exemptions provided by § 6334(a)(9)) or under § 6331(h), where the limit is 15 percent. The court further explained that the IRS has the authority under § 6331(a) to levy 100 percent of both current and all future social security payments because:

- A taxpayer’s right to receive these payments/retirement benefits is a vested interest;
- The amount of benefits is fixed because it is based on past earnings; and
- The amount of benefits is determinable because it comes from a math formula. *Hines* at 146.

In support of its holding the court cited *Beam v. United States*, 2007 WL 1674083 at *1, 2007 U.S. Dist. LEXIS 42903 at *3 (D.Or. June 6, 2007) (“Social Security retirement benefits are not exempt from levy or subject to the limitations on continuous levy for specified payments.”). See also *Bowers v. U.S.*, 498 Fed.Appx. 623 (7th Cir. 2012), where the 7th Circuit impliedly accepted as correct the district court’s statement of law:

> [The district court] ruled that the 15 percent cap § 6331(h) does not apply to “one- time” levies under § 6331(a). It then explained that a levy placed on a stream of Social Security benefit payments is effectively a one-time levy because the beneficiary has a predetermined right to the payments. See Treas. Reg. § 301.6331–1(a)(1). Accordingly, the 15 percent cap did not apply to *Bowers*’ retirement benefits. Bowers at 625-26.

As stated above, regardless of the form of the levy, § 6334 provides enumerated exemptions, with § 6334(d) exempting a minimum amount of wages and salary from levy. The table at www.irs.gov/pub/irs-pdf/p1494.pdf provides these levy exemption amounts.

Additionally, the IRS cannot maintain a levy that causes a financial hardship. This is explicit in § 6343(a)(1)(D). So, if you can demonstrate that your client’s levy places him in hardship status (that is, unable to pay necessary living expenses), as illustrated with Form 433-A, then the IRS must release the levy. For details on this, see How to Get Tax Amnesty, chapter 6.

Here’s where we can be creative as tax professionals. If the levy is released after the CSED, then any subsequent levy notice would be unlawful as it would necessarily be issued after the CSED ran. In that case, it would be ineffectual per the decisions in *Maehr* and *Dean* quoted at the beginning of this article.

As a corollary to that idea, perhaps your client has enough income or assets to survive without his social security payments (which certainly would be true if the levy was taking 100 percent of social security proceeds). In that situation, consider advising him to stop the payments temporarily. Payments can be stopped by working with the Social Security Administration, or by filing a bankruptcy (which would require the IRS to release the levy). Once the levy is released, the bankruptcy could be dismissed.

If the CSED expires while those payments are stopped (or if it already expired), then, again, any subsequent levy would necessarily be issued after the CSED ran. Therefore, such levy would be ineffectual.

Scott MacPherson *is a second-generation member of TFI/TDI, and is a member of The MacPherson Group of attorneys. Scott can be reached at 310-773-2042.*

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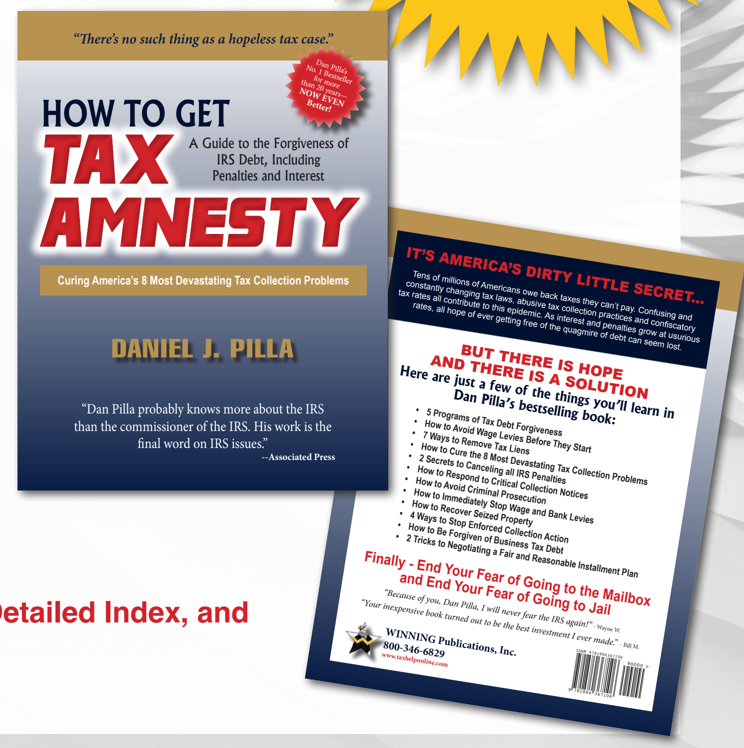

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Our Annual Taxpayers Defense Conference?

If you missed our annual Taxpayers Defense Conference, our self-study materials are available through **PillaTaxAcademy.com**. Self study courses are available for tax professionals, business owners and the average taxpayer. Courses for tax professionals include continuing education credit as well as video recordings and Dan's course lecture notes.

THE 2022 DEFENSE CONFERENCE THEME WAS TAX REFUNDS. Topics included the following:

- An analysis of what to expect from the revitalized IRS*
- Claim for refund law and procedures
- Addressing refund statute of limitations issues
- The 3-year rule and financial disability
- Employment tax refunds through the Employee Retention Credit
- 2 ethics sessions including negotiating with IRS* personnel and understanding the rules regarding legal positions taken on tax returns and with IRS submissions
- Our live role-playing and group debriefing sessions*
- Finally, as always, we had our popular and informative moderated discussion where all topics and problems are fair game.*

* not recorded – need to attend live sessions

DON'T DELAY IN ORDERING SELF-STUDY COURSE NOW.

Watch our site for the dates of the next conference.

The Taxpayers Defense Conference is widely regarded as simply the best tax seminar in the country for tax professionals—and for good reason. There is no place else you can go to get the up-to-date, cutting edge information you need to effectively represent your clients in problems resolution issues. And that's a fact.

If you missed one of our conferences go to *Pillataxacademy.com* for more information on our Self-Study Courses.

Questions? Contact Jean at:

800-346-6829