

PILLA TALKS TAXES

DAN PILLA'S MONTHLY TAX AND FINANCIAL BULLETIN

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IS THE IRS MELTING DOWN? The Agency in Crisis

According to the Taxpayer Bill of Rights, number one on the list of the ten enumerated rights is the “right to be informed.” Taxpayers have a fundamental right to know what the law is and what they must do to comply. In fact, beginning with the first Taxpayer Bill of Rights Act in 1988, Congress declared four separate times that the IRS has a duty to communicate with taxpayers “in simple and nontechnical terms” regarding their rights and obligations.

In this regard, the IRS is failing miserably and at the worst possible time. According to the National Taxpayer Advocate (NTA), the Internal Revenue Code now consists of about 4 million words. Since 2001, there were more than 5,900 changes to the tax code. And that doesn’t include the dozens of changes made by the Tax Cuts and Jobs Act, which boasts the most sweeping “reform” since 1986.

Despite the IRS’s affirmative duty to help people, the agency pays mere lip service to taxpayer education and assistance. People are simply not getting the help they need. Here are four examples.

1. Phone Calls Seeking Assistance. Every year since 2008, approximately 100 million people call the agency seeking help. The IRS measures its effectiveness in dealing with these calls in terms of “level of service” (LOS). The level of service is the rate at which calls are answered. For example, if the LOS is 75%, three-quarters of the calls were answered and the taxpayer got some help. (Whether the answers are *accurate* is another question.)

The sad reality is that the LOS is nowhere near 75%. The chart on the next page indicates the LOS for telephone calls through February 23, 2019. The results are abysmal.

For example, the “Installment Agreement” category represents taxpayers calling in response to a collection notice. These people are usually trying to give the IRS money, and yet more than five out of six are unanswered. Those who did get through had to wait an hour on hold to do so. Astonishingly, this LOS is the worst of all the IRS’s various phone lines. These people are calling to pay their taxes or to explain that they are experiencing economic hardship, yet the IRS cannot pick up

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the phone to talk to them. What message does this send when the IRS then turns to enforcement action to collect? When people can't comply because of ignorance or IRS indifference, they often become unwilling to comply as time goes on.

The IRS's increasing failure to help people willing to comply sends exactly the *wrong message* to the public.

2. Taxpayer Assistance Centers. Over 5 million people annually visit Taxpayer Assistance Centers (TACs)—walk-in sites—looking for help. This is the IRS function that meets with citizens face-to-face to help them navigate a particular problem or get help with filing obligations. Data show that 41% of the people reaching out to the IRS could not get an appointment to address their needs.

One reason is that since 2005, the IRS has steadily closed TACs, allegedly because of the growth in the use of the agency's web site and because of employee and facility costs. The IRS is down to just about 401 sites nationwide, which are supposed to serve 5 million people. I believe the decision was foolish and short-sighted. Remember, people coming to these sites are taking affirmative action to comply with the law and pay their taxes.

Not only is the number of sites shrinking, but the IRS has gone to an appointment-only system. This means that those who show up without an appointment are turned away. Even worse, the TACs have completely stopped offering tax preparation services to low income, elderly, and disabled citizens. Moreover, they no longer answer "out-of-scope" tax law questions during the filing season and do not answer *any* tax law questions outside of the filing season, which ends April 15. However, over 13 million people file extensions every year, meaning they likely need help later in the year but can't get it.

While we are on the subject of tax law questions, during 2018, the first year in which the Tax Cuts and Jobs Act was in effect, the NTA staged a number of test calls to the IRS to determine what might happen when a citizen calls looking for help. The NTA reports that callers received inconsistent service, which includes getting inaccurate answers. They often were told via recording, "There is no tax law personnel at this time due to budgetary cuts."

Further calls were staged during February 2019. The NTA stated to Congress that callers "continued to receive inaccurate answers."

This is one reason the NTA classifies the IRS's lack of timely and accurate answers to tax law questions as the number one most serious problem citizens face when dealing with the IRS. NTA, 2018 Annual Report to Congress (2-2019), 17, 19.

3. Public Outreach and Liaison Services. As of September 2016, the IRS dedicated only 98 employees to conducting education and outreach to the 62 million small businesses and self-employed people in America. Moreover, only 365 employees conduct education and outreach to the nearly 150 million individual tax return filers. There are fourteen

states that have *no* employees to provide these services. Yet businesses bear the brunt of the compliance burden and small businesses are especially challenged by the Byzantine rules, especially those governing employment tax payments and reporting. About two-thirds of all penalties are assessed against businesses and most of those relate to employment tax failures.

4. Responses to IRS Notices. Each year, the IRS receives at least 10 million letters questioning adjustments made to taxpayers' accounts. These are serious matters and people are understandably concerned about them. The IRS is required to respond to taxpayer inquiries within forty-five days. However, according to the NTA, current correspondence inventories are 152% higher than in 2018, and there is a backlog of hundreds of thousands of letters. Fifty-two percent of inquiries are considered "over-age," meaning the IRS is taking too long to respond. This reflects an increase of 333% over 2018 "over-age" inventories.

One reason for this is the agency uses the same staff to answer both phone calls and letters. It shifts employees between the two functions based on current demands. However, there is no option when both call volumes and correspondence levels are up simultaneously.

The conclusion from these facts is inescapable. The IRS dedicates woefully inadequate funding and resources for education and assistance programs and seems generally unwilling to address taxpayers' challenges in a timely manner. In a very real way, citizens are left to fend for themselves despite having to deal with a 4-million-word tax code and despite the fact that citizens are entitled to "quality service" as a matter of right. This is just one reason every taxpayer needs to read my book, *The IRS Problem Solver*.

As excuses for not addressing these issues, the IRS points to "inadequate funding" and a drop in its workforce. The IRS also points to additional burdens that Congress placed on the agency that have nothing to do with tax compliance generally. The best example is the IRS's massive responsibilities under the Affordable Care Act.

It is true that the IRS lost about 14 percent of its staff since 2010 due to retirements and hiring freezes. It is also true that the IRS has lost about 18 percent of its funding during that same time. But none of that seems to prevent the IRS from aggressively carrying out enforcement actions. We still see approximately 3.5 million third-party levies and about 1 million tax liens filed annually. But we do not see any evidence of a good faith attempt by the IRS to help people who are willing to comply but need guidance. The IRS remains wrongfully and stubbornly focused on enforcement, apparently more interested in grinding people into powder when they don't comply than helping them comply in the first place.

At the same time, Congress heaps ever more compliance

burdens on individuals and businesses.

Mind you, I am NOT calling for more money for the IRS. As far as I'm concerned, they can cut the IRS's budget by 100%. Rather, I'm calling on the Trump Administration and Congress to acknowledge that our tax code is quickly reaching the point where it is unenforceable. We need true tax reform, not more tinkering around the edges.

IRS Would Get More Money Under Trump Budget

President Trump's fiscal year 2020 plan proposes to appropriate \$11.5 billion to the IRS for its operating budget. If Congress approves, this would be the largest budget for the agency in about seven years. Trump's budget plan was released March 11. The proposal represents a \$200 million increase from the agency's enacted funding level for fiscal 2019.

The question is not whether the IRS will get the money. It likely will get all the money proposed, if not more. The question is, what will the IRS do with it? The answer seems to be that the IRS will pour it into enforcement rather than taxpayer assistance.

Trump's budget proposes legislation to enable the IRS to spend money outside of existing congressional caps. The purpose would be to fund "new and continuing investments to expand and strengthen tax enforcement." The administration estimates that increased spending of \$15 billion over the next 10 years would raise \$47 billion over the next decade.

It is in this area where the egg-heads in the administration and academia are just wrong. The IRS must focus resources on taxpayer assistance, not enforcement. It is a well established fact that the IRS derives just 2% of total revenue from enforcement actions. That means 98% of every tax dollar is paid to the IRS by taxpayers without the need of IRS intervention.

As evidenced from the facts presented above, the best possible return on investment for the IRS is to at least restore if not expand taxpayer assistance services. The IRS must spend time and energy educating its employees to help people comply, not grinding them into powder when they don't.

At the moment, there are no specific details on how the money would be spent. However, there is never an outcry for spending on taxpayer assistance and education programs. The IRS and all the egg-heads believe that only enforcement leads to return on investment.

SENATE DEMOCRATS INTRODUCE BILL TO REGULATE TAX PREPARERS Measure Would Require Competency Test and Background Checks

Senate Finance Committee ranking member Ron Wyden (D-Ore.) and committee member Senator Ben Cardin (D-Md.) introduced a bill in the Senate on April 11 that addresses the regulation of tax preparers. The bill (not yet numbered) would allow the IRS to set minimum standards for paid tax return preparers and would give the IRS oversight of all preparers. The bill would not effect those already covered by some other licensing scheme, such as CPAs and Enrolled Agents.

Under the bill, a preparer must "demonstrate minimum competency standards" by doing the following:

1. Obtaining an identifying number for securing the proper identification of the preparer (this is the preparer tax identification number (PTIN)),
2. Satisfying any examination and annual continuing education requirements as prescribed by the IRS, and
3. Completing a background check, administered by the IRS.

Tax pros might notice that these three elements are essentially the same as those required under Circular 230 to become and remain an Enrolled Agent. The definition of tax preparer is set out in §7701(a)(36)(A), which reads as follows:

The term "tax return preparer" means any person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return of tax imposed by this title or any claim for refund of tax imposed by this title. For purposes of the preceding sentence, the preparation of a substantial portion of a return or claim for refund shall be treated as if it were the preparation of such return or claim for refund.

The IRS could rescind the PTIN of any preparer found to be incompetent or engaged in fraudulent or unlawful behavior.

Wyden and Cardin are pushing to get the proposal added to H.R. 1957, the tax administration bill that passed the House on April 9. The Senate is expected to consider the full package sometime this summer.

CALIFORNIA FRANCHISE TAX BOARD UPDATE

Power of Attorney Procedures Cause Delays

By Dana M. Ronald, Enrolled Agent *

The State of California's Franchise Tax Board (FTB) has a new Power of Attorney (POA) validation process. And it's not good. Under the new procedure, any time you submit a POA, not only is the document itself validated through several channels, but there is an additional verification process that happens before the authorization is approved and put into effect. This process is not quick. We are seeing very long wait times of up to 45 to 60 days just to gain full access to a client's account through MyFTB, the agency's web site.

This setup is vastly more complex than that used by the IRS. And the complexity harms taxpayers. When a taxpayer walks in our door with a wage levy that is due to hit immediately, or a bank levy due to hit a bank account within a week or two, the drawn out verification process makes it almost impossible to get immediate access to the FTB to address the issues. This causes tremendous undue stress on what is already a seriously stressful situation.

Worse yet, over the last two years, the FTB has more or less purged all existing POAs from the system. That means previously filed POAs have to be revalidated.

Here is how the new process works. First, you have to log in on MyFTB and upload a scanned copy of the completed POA form already on file. Then, you must retype all of the information already entered on the POA that you just uploaded. Once you submit the POA request via MyFTB, the relationship will be verified if a representative previously prepared a return for the taxpayer or had an existing (non-purged) POA or MyFTB account access for the client.

If the relationship cannot be verified, the FTB will:

1. Contact the taxpayer by mail;
2. If the FTB is satisfied with the taxpayer's response, the FTB will then contact the representative by mail; and
3. If satisfied with the representative's response, the FTB will call the representative by phone and instruct the representative to have the client contact the FTB to (again) verify the relationship.

As we all know, many clients have severe anxiety related to opening mail and getting calls from tax agencies. This anxiety causes many clients to simply not open their letters or answer any calls from taxing agencies. To require the taxpayer to contact the FTB multiple times to verify

the POA—a form that is simply accepted on its face by the IRS—has no reasonable or logical purpose other than to complicate the resolution process. This effectively further harasses taxpayers who are in your office because they want to fix the problem that is causing so much stress in the first place. These unnecessary procedures only make matters worse.

There is no question that there is a great deal of identity theft cases out there. And perhaps there are a number of fraudulent POAs filed with federal and state taxing agencies. However, one has to ask the question, what does the State of California have to gain by creating so many time consuming hoops that both representatives and taxpayers must jump through just to get the help they need to resolve an issue? It seems clear that it's not in the agency's best interests to make it even harder for taxpayers to get the competent help they need to solve their problems.

And, by the way, if you fail to cross a 't' or dot an 'i' in MyFTB, your attempt to post a POA with FTB is terminated immediately, and you have to start this dog and pony show over again.

When a taxpayer comes to a representative for help, the representative has usually not prepared a prior tax return for that client. Moreover, since the taxpayer is a new client, the rep does not have a prior POA in effect, which, under the new procedures, would be purged in any case. The taxpayer and rep generally cannot wait up to sixty days to have the POA recognized when a wage levy is about to hit the next pay check or a bank levy is imminent. What does a taxpayer and rep do?

One option is to not post the POA online. If a rep has a copy of the levy or other notice with the tax periods at issue, FTB compliance officers will discuss the case with counsel once a POA is provided directly. All that is necessary is to provide the officer with a copy of the POA, which can be done by fax. This allows you to negotiate levy releases directly with the compliance officer. The downside of not posting the POA on the web site is that you will not receive ongoing correspondence from the FTB on the case. In these cases within our office, we have the taxpayer scan and email all FTB correspondence directly to us, cautioning them open their mail!

This new FTB system has been rolled out over the last year or so. As professionals, we need to be aware of our rights and the rights of our clients as we navigate this convoluted process.

* **Dana M. Ronald** is a long-time member of the Tax Freedom Institute. He practices in California and Nevada and is a frequent attendee at the Taxpayers Defense Conference. He can be reached at www.taxcrisisinstitute.com.

ANTI-ABORTION ADVOCATE WINS COURT BATTLE But What Does that Really Mean?

There is a story circulating around the Internet about an Oregon man who beat the IRS in court over his refusal to pay income taxes until the federal government stops funding abortions. One article states that the man “won an historic lawsuit against the IRS.” The headline seems to indicate that the man sued the IRS over his refusal to pay and won the suit.

As you might imagine, I’ve been asked many times recently, “What does that really mean?”

My reading of court documents indicates that the headlines are misleading. Moreover, the story warrants full and proper analysis, so here we go.

Background Facts

Michael Bowman is adamantly anti-abortion. On the premise that the federal government is funding the abortion industry—either directly or indirectly—he has refused to file tax returns or pay income taxes since 1997. He is not motivated by anti-tax or anti-IRS issues *per se*; nor is he necessarily anti-government. Indeed, he loves America. He is simply a Christian taking a stand against funding abortion.

Due to Mike’s impressive history of non-filing, the IRS prepared substitute for returns (SFR) for the years 1999-2001, 2008 and 2009. The agency then pursued civil collection of the resulting assessments. On two occasions in November 2013, Mike phoned the IRS’s revenue officer assigned to his case and left phone messages stating that he would not pay the taxes because it interfered with his right to practice his Christian religion. He even made a video in 2015 in which he asserted that his constitutional right to practice his religion trumps his legal obligation to pay taxes.

So far so good as to the facts.

Now for the Court Action

But here’s where many of the news stories go off the rails. Mike didn’t sue the federal government for a legal determination on his anti-abortion stance. Nor, for that matter, did the federal government sue Mike to collect the taxes, in which suit Mike raised—and won the case—on the anti-abortion defense.

Rather, the federal government charged Mike with crimes.

The government accused him of felony tax evasion under code §7201 and four misdemeanor counts of willful failure to file tax returns under §7203.

That is remarkably different than a civil lawsuit over whether one can be forced to fund abortion with one’s tax dollars if one is religiously opposed to such a practice.

But Did Mike Win?

Criminal case or not, the underlying question is, did Mike win? Because if he did, what difference does it make what kind of a case it is? As is the problem with just about everything when it comes to the IRS, the answer is not a simple yes or no. It’s a mix.

Yes, Mike won on an important point in his case. No, unfortunately, the win had nothing to do with Mike’s underlying claim that paying taxes offends his First Amendments rights because of his opposition to government-funded abortions.

What Did He Win?

Section 7201 of the tax code is the so-called evasion statute. It declares that any person who “willfully attempts in any manner to evade or defeat a tax” is guilty of felony. It has long been settled law that to support a conviction under §7201 there must be evidence of an affirmative act carried out by the accused intended to deceive or mislead the IRS in the assessment or collection process. See: *Spies v. United States*, 317 U.S. 492 (1943). The oft-cited and well-established *Spies* decision stands for the proposition that a mere failure to act—failure to file or failure to pay—standing alone, does not rise to the level of a felony.

In order to support a felony conviction, there must be an affirmative act—an act of commission versus one of omission. *Spies* and the long train of cases following *Spies* refer to potential affirmative acts supporting fraud or evasion as “badges of fraud.” Without proof beyond a reasonable doubt of some affirmative act the purpose of which is to facilitate the evasion of tax, there can be no felony. *Palermo v. United States*, 360 U.S. 343 (1959). For a more thorough discussion of this, see chapter 3 of my book, *How to Get Tax Amnesty*.

Badges of fraud are affirmative acts calculated to deceive or mislead the tax collector. Examples of such conduct include:

- Hiding income through the use of nominees,
- Using two sets of books,
- Demanding only cash for payment of services,
- False statements in filed tax returns, such as underreporting income or claiming bogus deductions,
- Titling assets in the names of third parties to hide them from the government,
- Concealing or destroying records,

- Having checks for payment of goods or services made payable to others to avoid third-party reporting, or
- The use of false names or dummy entities (corporations or LLCs) to hide income.

Mike was not accused of doing any of these things. Rather, the IRS's only claim of "evasive" conduct is the fact that Mike cashed his own checks at his own bank, rather than depositing the checks to his account. Mike's attorney argued, and the court agreed, that such conduct did not rise to the level of evasive conduct required to support a conviction under §7201. The court dismissed the felony charge from the indictment.

It is very important to note that the anti-abortion defense played no role whatsoever in the argument that succeeded in getting the felony charge dismissed.

Where Does that Leave Him?

Mike still faces four counts of failure to file tax returns. Each count carries a potential penalty of up to one year in prison and a \$25,000 fine. And while these are misdemeanor charges and not felonies, they are nevertheless very serious.

Frankly, the problem for Mike going forward is whether his anti-abortion stance will serve as a sufficient defense to acquit him of the charges. Unfortunately, that is not likely. All the government has to prove to convict under §7203 is that the defendant: a) was required to file, b) did not file, and c) that the failure was "willful." The first two elements are easy: Mike admits to them. As to the third element, willfulness exists if the accused voluntarily and intentionally violated his known legal duty to file the return.

It is not necessary for the government to prove some bad faith or evil motive animating the defendant's failure to act, but only that the defendant voluntarily carried out the act with the intent of violating the law. Even if the accused was motivated by some good faith purpose, such as civil disobedience to an immoral law (abortion), that does not vitiate the element of willfulness. In fact, civil disobedience is the very embodiment of the concept of willfulness. That is, you know what the law requires but you refuse to follow the law due to a conscientious objection.

Criminal Convictions Precede Social Change

The long history of civil disobedience, both in this country and throughout the free world, teaches that criminal convictions always precede social change. That Mike is standing tall for his anti-abortion beliefs is laudable. As Christians, we need to push back against the rising tide of social chaos and cultural degeneration. But beware. If you opt for a course of overt civil disobedience, you are inviting criminal sanctions. Count the cost before you act (or fail to act).

A more effective approach is to follow the formula I represent in my book, *Salt and Light: The Secret to Restoring America's Culture*. www.danpillabooks.com.

DO YOU FEEL FREE? Tax Freedom Day was April 16

April 16 was Tax Freedom Day. That's the day on which you've earned enough money to pay all your taxes—including federal, state and local taxes. Tax Freedom Day is computed assuming that starting Jan 1, all the income you earn goes for taxes. That means you worked the first 105 days of 2019 for the government. This year, you will pay more in taxes than you do in food, clothing and housing—combined. See: www.taxfoundation.org.

And it gets worse. If you include the annual cost of federal borrowing, which is paid with future taxes, you would not be free of government burdens until May 8. That's twenty-two more days of involuntary servitude. There is some good news. Tax Freedom Day 2019 came five days sooner than 2017 because of the Tax Cuts and Jobs Act.

But don't rejoice just yet. Leftist Democrats are lining up to become President of the U.S. on the promise of confiscating more of your income and wealth. In 2019, Americans will pay about \$3.4 trillion in federal taxes and \$1.8 trillion in state and local taxes, for a total bill of over \$5.2 trillion. That's about 29% of national income. But as far as the Left is concerned, it's not enough. They won't be satisfied until they have it all.

FRAUD ALERT Beware of Payroll Direct Deposit and W-2 Email Scams

The IRS has identified an uptick in two email phishing scams. One scam targets companies that use direct deposit strategies for their company payroll. The other is pointed at the Form W-2 information gathered by companies on their employees. So you won't get rolled by these scams, I address each of them in turn.

The Payroll Scam

Under the payroll scam, the emailer impersonates a company employee. An email is sent to a company executive or to the company's payroll or human resources department. The email purports to be from a legitimate employee. The email asks company authorities to change the bank account to which the "employee's" pay check is deposited. The fake "employee" provides

a new bank name, account number and routing number. However, the account is actually owned by the thief, not a legitimate company employee. If the scam works, an employee can lose one or two pay checks before the fraud is discovered.

The W-2 Scam

The W-2 scam has been in operation for years. This scam involves an emailer impersonating a company executive or other person in authority within the company. The email is directed at the payroll or human resources department. The emailer requests a list of the organization's most recent Forms W-2 covering all of its employees. W-2 information contains a person's name, address and social security number, along with the gross wages and tax withholdings for a given year. With this information, the thief files fraudulent tax returns seeking refunds based on the W-2 data. The refunds are directed to a bank account or PO Box that the thief controls. If the fraudulent return is filed before the citizen files a legitimate return, it will take months to sort out the fraud and to recover one's legitimate tax refund.

What the Emails Look Like

The following is an example of an email working the W-2 scam. This is an email that was reported to the IRS. The brackets indicate where actual sensitive information was removed. Note that the grammar and syntax errors are as shown in the original emails.

From: [REMOVED] Sent: Monday, February 10, 2019
[REMOVED] To: [REMOVED] Subject: (no subject)
Hello [REMOVED], I changed my bank and I will like my
paycheck DD details changed. Do you think this change be
effective for the next pay date? [REMOVED] Sent from my
iPhone

Note that a very common "tell" in all scam emails is that they are generally rife with grammatical and spelling mistakes, as well as poor syntax and punctuation. They usually reek of having been written by someone with only a basic command of English.

How to Report Scam Emails

While most of these scam operations are centered offshore, that's not always true. In recent years, the IRS and FBI have broken up a number of domestic fraud operations. For that reason, you should report any scam emails that you run across.

Forward suspected scam emails to the FBI's Internal Crime Complaint Center (IC3) here: www.ic3.gov. Tax professionals and others should also report tax-related phishing emails directly to the IRS at phishing@irs.gov. This account is monitored regularly by IRS cyber security professionals.

The IRS has a separate email set up for employers to report scam emails involving Form W-2 specifically. Employers concerned about potential W-2 email scams, or who may have actually been scammed by one, should report the event to the IRS at dataloss@irs.gov.

Employers can also get more information on the reporting process and what do to if they were scammed by going to Form W-2/SSN Data Theft: Information for Businesses and Payroll Service Providers.

Practice Vigilance

I encourage all businesses to carefully review their cyber security procedures. Make sure you have systems in place to protect your data as much as possible from these kinds of attacks. It seems every day that goes by there is some kind of new scam that cyber thieves are using to target your data.

Tax Freedom Institute Consulting Members

Name	Ability Level	Territory (City located)	Phone	Email
Christy Lee	Attorney	AK (Anchorage)	(907) 339-9931	cleec@christyleelaw.com
Donald MacPherson	Attorney	AZ (Glendale)	800-BEAT IRS	mac@beatirs.com
Donald MacPherson	Attorney	S California	800-BEAT IRS	mac@beatirs.com
Lawrence Stephens	CPA	CA:Northern (Modesto)	(209) 543-0490	lhs@sacon.com
Julius Janusz	Enrolled Agent	CT (New Britain)	(860) 225-2867	tax@jtax.com
Steven Klitzner	Attorney	FL (Miami)	(305) 682-1118	Steve@FloridaTaxSolvers.com
Darrin Mish	Attorney	FL (Tampa)	(813) 229-7100	dmishesq@getirshelp.com
Thomas Buck	CPA	FL(Zepherhills)	(712) 210-2474	tom@buckcpa.com
Christy Lee	Attorney	HI (Honolulu)	(808) 366-1188	cleec@christyleelaw.com
Thomas Buck	CPA	IA (Schaller)	(888) 364-4496	tom@buckcpa.com
Glenn Miller	CPA	IL (Loves Park)	(815) 282-0411	glenncpafish@aol.com
Patricia Gentile	Attorney, CPA	MA (Chelmsford)	(978) 454-1145	PGentileCPA@comcast.net
Charles Markham	Enrolled Agent	MA (Norwell)	(781) 659-6600	charles@markhamandcompany.com
Manuel Mendoza	Enrolled Agent	MD (Bethesda)	(301) 962-1700	mendoza@mendozaco.com
Thomas Quade	Accountant	MN (Roseville)	(651) 481-7933	tjjq@comcast.net
Daniel J Pilla	EA, US Tax Court	MN (stillwater)	(800) 553-6458	support@taxhelponline.com
Chris Churchwell	CPA	MO (Joplin)	(417) 781-1829	chris@chtaxgroup.com
Chris Ratcliff	Attorney	MO (St Louis)	(314) 570-1299	chris@ratclifflawfirm.com
Tom Zeiders	Attorney	OK, Tulsa	(918) 743-2000	tom@tax-amnesty.com
Mitchell Gerstein	CPA	PA (Bala Cynwyd))	(484) 434-2041	mgerstein@isdanerllc.com
Terry Griffith	CPA	TN (Memphis) & MS	(662) 470-4132	terry@griffithfirm.com
Kenneth Eichner	CPA	TX (Houston)	(713) 781-8892	kde@kdepc.com
Marc Enzi	Enrolled Agent	TX (Houston)	(281) 578-1040	marc.enzi@taxss.com
Dionne Cheshier	Enrolled Agent	TX (Dallas)	(972) 514-1424	dionne@cheshiertaxresolution.com
Judy Johnson	Enrolled Agent	TX (Midland)	(432) 687-1175	jj851@apex2000.net
Christy Lee	Attorney	TX (Fort Worth)	(817) 504-6075	cleec@christyleelaw.com
Frank Rooney	Attorney	VA (Arlington), MD & DC	(703) 527-2660	rooneyf@irsequalizer.com

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**215 W. Myrtle Street, Stillwater, MN 55082
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THE SECRET TO RESTORING AMERICA'S CULTURE

In his Farewell Address to the Nation, George Washington stated that religion and morality are two indispensable supports to good government and a peaceful society. Washington referred to them as “great pillars of human happiness.” He stated that no one could be called a patriot “who should labor to subvert them.”

But look around. In all our institutions—educational, governments at all levels, our courts, and the media—such things are criticized. Christians are marginalized. We are called weak, stupid, uneducated, bigoted, intolerant—and worse. Christians are told to keep their mouths shut and their opinions to themselves. God has been scrubbed from our schools, our playgrounds, the workplace, the halls of justice and government councils. As a result...

LIBERTY HAS FADED ALONG WITH OUR CHRISTIAN IDENTITY

Secularists spent decades scrubbing America's Christian identity out of her culture. They successfully removed prayer and Bible reading from our public schools and institutions. They removed the Ten Commandments from our courts and councils. They even managed to eviscerate the truth of our Christian history. The fruit of their labor is that our cities—overcome with drugs, crime and violence—are burning.

OUR SCHOOLS ARE SPIRITUALLY BANKRUPT

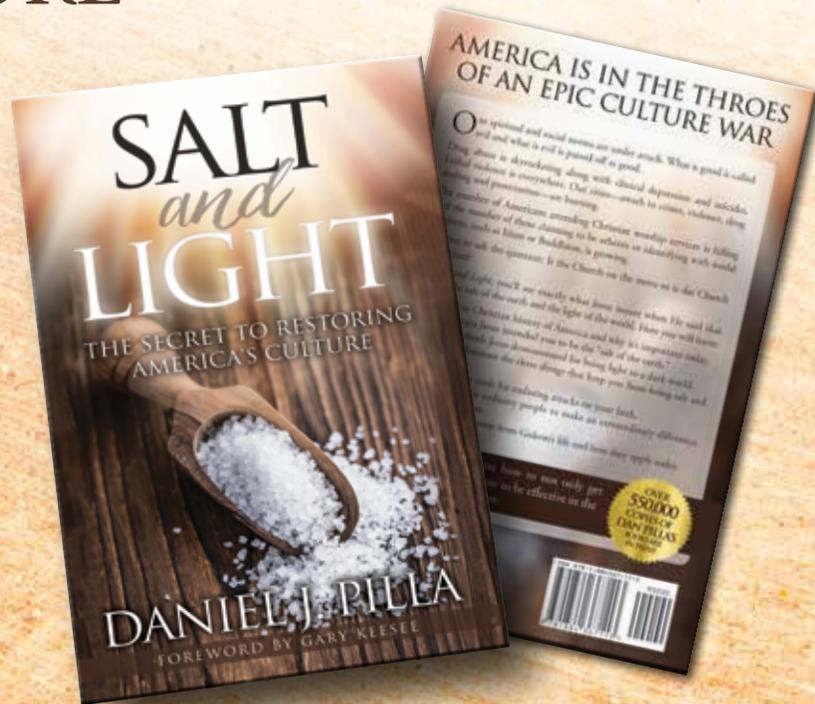
With God removed from schools, why are we surprised that we have godless schools? Why are we surprised that our kids are dying from drug abuse, suicide, and violence at the hands of other kids? As we clamor for solutions to the unthinkable tragedy of school shootings, we must ask ourselves, what is the culture within our schools that incubates such carnage? School shootings didn't use to happen.

AMERICA IS EMBRACING A CULTURE OF DEATH

Let's come face-to-face with the reality that America is embracing a culture of death. Our youth are not taught to respect life. Rather, they are taught that life is a “choice,” that they can simply sweep it away if it is somehow unwanted or inconvenient. What will it take to recognize that then you remove God from society, you get a godless society?

I wrote Salt and Light because I am deeply concerned about the kind of America in which my grandchildren will grow up. Will they enjoy the blessings of liberty and the opportunity for prosperity that accompany a society built on God's social order? Or will they live under the oppression and tyranny of a statist government that inevitably and invariably grows from social chaos?

We still have a choice. We can live under the world's system violence and death, or we can live under God's system of peace and life. Deuteronomy 30:15 says, “See, I set before you today life and prosperity, death and destruction.” Which will you choose? In Deuteronomy 30:19 God says, “Now choose life...”



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