



PILLA TALKS TAXES

DAN PILLA'S MONTHLY TAX AND FINANCIAL BULLETIN

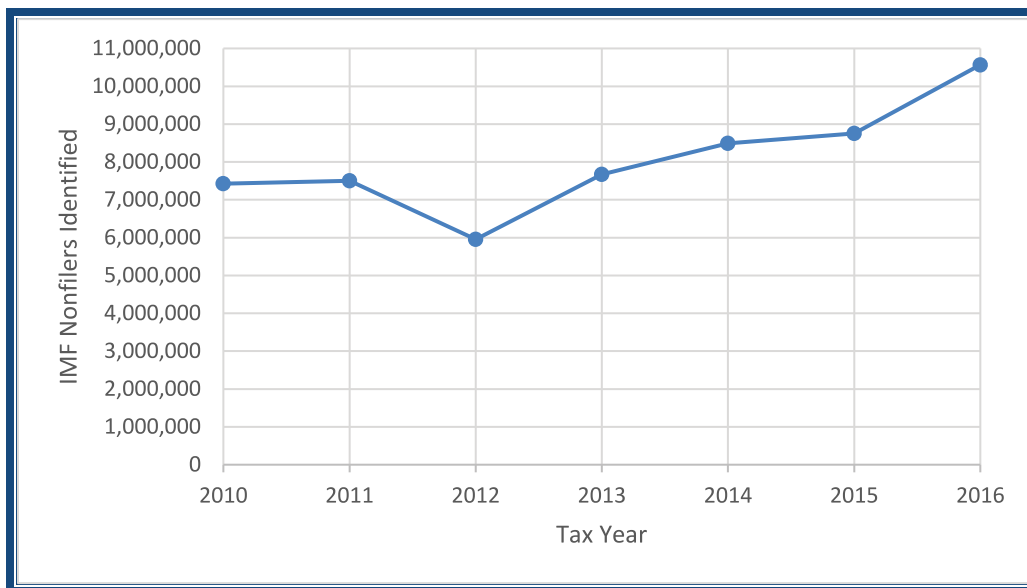


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IRS Launches Nonfiler Initiative *Agency Targets Millions of Tax Return Nonfilers*

Each year, millions of citizens required to file tax returns fail to do so. According to an analysis by the Treasury Inspector General for Tax Administration (TIGTA) released in 2020, the number of suspected nonfilers has grown from approximately 7.5 million in 2010, to nearly 11 million in 2016 (TIGTA Ref. No. 2020-30-015, May 29, 2020). See chart below. I can only assume the numbers are much higher now, given the economic grief the nation has suffered since March 2020.

Figure 1: Number of Nonfilers Identified by Tax Year



Source: IRS SB/SE Division Nonfiler Strategic Plan, dated May 31, 2018, and IMF CCNIP nonfiler data from the IRS's Compliance Data Warehouse (CDW).

The IRS identifies nonfilers primarily by third-party income reports filed with the agency. The most common reports are Forms W-2s showing wage income, Forms 1099 showing miscellaneous income, and similar documents reporting such things as interest and dividends. The IRS compares these reports using Social Security Numbers with its database of filed tax returns. When data shows income reported,

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say, on Form W-2, but no corresponding tax return, the agency assumes that person is a nonfiler. The IRS also identifies potential nonfilers by analyzing one's prior-year filing history. For example, suppose a person filed a return in 2022 reporting \$100,000 of wage income. It is presumed that such person is also required to file in 2023, and is likely to have earned the same or similar income.

Of course not every person who fails to file a return is required to file. Code sections 6001, 6011, 6012, and 6017 generally control the question of who is required to file. The requirement to file is driven by the receipt of income, not whether one actually owes tax. One's income must exceed a certain threshold (depending generally on filing status) before the obligation to file is triggered. Moreover, just because one was required to file in a past year does not itself create a filing obligation in subsequent years. Each year's filing and payment obligations are controlled solely by the facts and circumstances of that particular year.

THE FAILURE TO FILE MAY BE CRIMINAL

The failure to file a tax return can be a criminal act, subject to potential fines and jail time. Code section 7203 makes the *willful* failure to file a return a misde-

meanor. However, in a failure to file case, the IRS must prove beyond a reasonable doubt that the accused: a) was legally required to file, b) failed to file, and c) that the failure was willful. That is, it was done as a voluntary, intentional act carried out specifically for the purposes of violating the law. This essential element of willfulness makes proving a criminal tax case very difficult. Chapter 3 of my book, **How to Get Tax Amnesty**, describes in detail the legal concept of "willfulness" and the level of proof required to sustain a conviction.

MOST NONFILER CASES ARE CIVIL

Because of the strict burden of proof required in criminal cases, most nonfiler cases are purely civil. That is, the IRS works to secure the delinquent returns, or otherwise makes a tax assessment based on available information. Either way, it then sets out to collect the assessment. In a civil case (unlike a criminal case), the burden of proof is on the taxpayer. With regard to an unfiled return, the taxpayer must prove that the return was filed or that no return was legally required. Otherwise, the taxpayer has the affirmative duty to report income and any deductible expenses allowed by law.

Short of that, the IRS uses its authority under code section 6020(b) to prepare a return for the nonfiler. This

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is known as a Substitute for Return (SFR). Section 6020(b) reads as follows:

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

An SFR is generally based on income reports on file with the IRS. For example, if W-2s report wages of \$100,000, the IRS issues an SFR showing \$100,000 of income. The agency does so, however, without the benefit of any deductions, exemptions or credits.

An SFR is not limited to just income reports. As the statute provides, it can be based on “such information” as is available. That might include Bureau of Labor statistics on income averages in the local area, income reported on prior years’ tax returns and grossed-up for inflation, or any other reasoning the IRS may wish to employ. Note, however, that the IRS does bear a limited (but important) burden of proof where unreported income is concerned. This topic is addressed in detail in chapter 10 of my book, **How to Win Your Tax Audit**.

THE NONFILER INITIATIVE

During the pandemic the IRS became overwhelmed with up to 35 million unprocessed tax returns and incoming letters from taxpayers responding to IRS notices. As part of the plan to work through the backlog, the agency stopped sending outgoing notices to taxpayers. The moratorium included notices to nonfilers explaining that they had a duty to file one or more missing tax returns. Beginning in January 2024, the IRS restarted its collection notice machine and began sending millions of notices to taxpayers reminding them that they owe money to the IRS.

On February 29, 2024, the IRS announced a compliance initiative pointed directly at nonfilers. Notice IR-2024-56 states that the IRS is targeting “high-income taxpayers who have failed to file income tax returns.”

Using funding granted by the Inflation Reduction Act, the IRS claims to be mailing out approximately 125,000 notices to taxpayers who haven’t filed for one or more years. The “compliance alert” will be a CP59 notice.

Notice CP59 states that the IRS has information showing that you received income during the period in question (such as from wages), and that it has no return on file for that year. The notice gives various options for responding. You can: a) explain that a return was already filed (and provide a copy); b) explain why you believe you aren’t required to file, or c) file the requested return by the due-date provided in the notice. IRS Form 15103, Form 1040 Delinquency, can be used as a response to CP59. (*See form F15103 on page 4.*)

Notice CP59 explains that penalties and interest continue to grow as long as the tax owed (if any) is not paid. Moreover, the IRS also explains that it may prepare an SFR if the taxpayer does not respond, and alerts the taxpayer to the potential of criminal prosecution for willful failure to file. The notice also points out that the IRS may commence an audit covering the year(s) for which a return is missing. Efforts to secure the return directly from the taxpayer may be instituted by either an auditor in the Examination function, or a revenue officer in the Collection function.

ARE “HIGH-INCOME EARNERS” THE ONLY TARGETS?

Notice IR-2024-56 states that the target audience for this wave of notices is those earning more than \$400,000 per year. In fact, the agency says that 100,000 of the first wave of notices will be addressed to those earning between \$400,000 and \$1 million between tax years 2017 and 2021. Another 25,000 notices are addressed to those earning more than \$1 million during that period.

The \$400,000 “magic number” comes from the Biden Administration’s claim, first aired in 2021, that nobody earning less than \$400,000 per year will be subject to the IRS’s increased enforcement actions enabled by the supplemental funding authorized by the Inflation Reduction Act. Later, former IRS Commissioner Charles Rettig stated that the new en-

Form 1040 Return Delinquency

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

Contact information

Social Security Number

Taxpayer name

If your address has changed, make the changes below

Address

City

State

ZIP code

Primary telephone number

Best time to call

☐ a.m.☐ p.m.

Secondary telephone number

Best time to call

☐ a.m.☐ p.m.**Indicate whether any of the following circumstances apply to you****If you already filed a tax return**

☐ I already filed my tax return for _____ and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return

Form(s) filed

Tax return year(s)

Tax return date(s)

If the person addressed on this notice is deceased

Date of death _____

☐ I already filed a Form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040.

Name(s) shown on return

Employer identification number (EIN) listed on Form 1041

Tax return year

If you don't think you have to file a tax return for _____

Explain why you don't think you are required to file a tax return for _____. Note: The answers to these questions apply to the _____ tax year only.

My filing status was

☐ Head of household☐ Single☐ Married filing jointly☐ Qualified widow(er) with dependent child☐ Married filing separately

The following applied to me

☐ I was 65 or older☐ I am not a U.S. citizen or permanent resident☐ I was blind☐ My work was performed in another country☐ My spouse was 65 or older☐ I could be claimed as a dependent on someone else's return☐ My spouse is blind

My total income

Reason for not filing

enforcement initiatives would not be directed at those earning less than \$400,000 annually at any greater rate than historical levels. This sounds good, but the problem is that small businesses and self-employed individuals, historically, are the targets of about 60 percent of all IRS enforcement. The remaining 40 percent is directed at the other fourteen or so categories of return filers, including large businesses, wage-earners, and investors.

Moreover, the vast majority of nonfilers are not “high-income” taxpayers. As we know from TIGTA’s research (mentioned above), of the nearly 11 million nonfilers in 2016, only 879,415 were considered “high-income.” That’s fewer than 10 percent of all nonfilers identified by TIGTA. Even worse, TIGTA used the IRS’s long-standing definition of “high-income” to single out the 879,415 “high-income” taxpayers.

WHAT IS THE IRS’S DEFINITION OF “HIGH INCOME”?

The IRS’s definition is found in its Internal Revenue Manual (IRM). This is the vast administrative handbook the agency uses to guide its employees in the various procedural tasks they must carry out to enforce and administer the tax code. Part 5 of the IRM deals with the collection process. Chapter 19 of part 5 specifically discusses the process of dealing with nonfilers. It should come as no surprise that the IRS has always made it a matter of high priority to “expedite case processing” in high-income nonfiler cases. See: IRM part 5.19.2.8.1 (11-06-2015). Thus, it is nothing new that the IRS is now chasing high-income citizens who have not filed tax returns.

What is surprising—indeed shocking—to most people is how the IRS defines a “high-income taxpayer.” Per the IRM referenced above, a “high-income taxpayer” is any person, based on income reports received by the IRS (W-2s and 1099s), with income of “\$100,000 and over.”

Based on the number of nonfilers (nearly 11 million) identified by TIGTA, and the fact that the IRS has historically labeled high-income taxpayers as those

earning at least \$100,000 (not \$400,000), it is inconceivable to believe that the IRS will only target those making over \$400,000 and leave the rest alone. Even using the \$100,000 threshold, fewer than 10 percent of the known nonfilers fall into the “high-income” definition. Because the IRS mailed just 125,000 notices (with multiple notices going to some taxpayers), barely 1 percent of the known nonfilers are being targeted by the current initiative.

But that’s not going to remain the case. As the IRS ramps up this process and restores its automated systems to pre-pandemic levels, there is no question in my mind that it will soon turn its attention to the broader universe of nonfilers whose income falls well under the \$400,000 threshold.

Make no mistake about it. The IRS will target the nonfilers identified through information returns with its notice CP59. If you are one of these people, you should, as Commissioner Werfel suggests in notice IR-2024-56, “consult with a trusted tax professional so [you] can quickly file [your] late returns...” You then need to make arrangements to pay the taxes, or work to negotiate some other resolution.

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:

215 W. Myrtle Street
Stillwater, MN 55082

or e-mail to:

support@taxhelponline.com

Write the word “newsletter” in the subject line.

Curing Delinquent Tax Return Filings

How Far Back Do We Go?

We know that when a tax return nonfiler presents as a client, rarely is the delinquency limited to just one year. Often there are two to five years of unfiled returns, and it's not uncommon to see delinquencies going back ten—even more—years.

This presents a real challenge for clients because they quite often are overwhelmed by the mere idea of filing returns that far back. They often don't have complete records, or what few records they do have are incomplete. And for self-employed people, even if they did business out of a bank account, they don't have and can't get their bank records. Wage earners often can't remember where they worked ten years ago, and they don't have W-2 forms. Moreover, the IRS doesn't keep Wage and Income transcripts back farther than ten years.

So what is to be done? How far back must we go to cure filing delinquencies, and what is the prescription for achieving the cure? Let's address these questions in turn.

HOW FAR BACK TO GO TO FILE DELINQUENT RETURNS

First we must understand the potential roadblock to a negotiated resolution that arises in nonfiler cases.

Generally, the IRS has just three years from the date a return is filed in which to make an assessment of taxes for that year. This is known as the assessment statute expiration date (ASED) (Code section 6501(a)).

There's a rub. A return must be filed in order for the statute of limitations to begin running. No return—no ASED. If no return was filed, the IRS can move to assess and collect the tax “at any time” (Code section 6501(c)(3)). This means it can go back five years, ten years, or (theoretically) back

to the beginning of the modern income in 1913, to chase delinquent returns.

The problem is that unfiled tax returns generally stand in the way of a negotiated resolution. For example, the IRS will not enter into an Installment Agreement with a taxpayer if there are delinquent returns. Likewise, the IRS will not entertain an Offer in Compromise if there are missing tax returns.

Does that mean we have to go back ten years or more to cure all filing delinquencies? According to the IRS's long-standing administrative policy on unfiled returns, the answer is “no.” That's the good news.

IRS Policy Statement 5-133 (IRM part 1.2.1.6.18 (08-04-2006)) addresses this issue directly. The statement provides that as a general rule, the IRS will request that citizens file all delinquent tax returns that are required by law to be filed. But the Policy Statement sets out important mitigating language. It states “that the extent to which compliance for prior years will be enforced will be determined by reference to factors ensuring compliance and evenhanded administration of staffing and other Service resources.”

Stated in simpler terms, not all filing delinquencies will be enforced; and whether or not to enforce delinquent filing compliance as to specific years is determined based on various factors. Per the Policy Statement, I address the factors below.

1. “Prior history of noncompliance.” This suggests that taxpayers with a long history of compliance, and who are current with return filing obligations and tax payments for the current year (and, perhaps, recent years, say the last three), will not likely be subject to filing enforcement for very old years (defined below).

2. “Existence of income from illegal sources.” If the citizen earned income from illegal sources,

such as a prostitution ring or running drugs, the IRS is more likely to enforce filing compliance for very old years.

3. “Effect upon voluntary compliance.” This suggests that citizens who have publically encouraged others to not file or pay, are more likely to face delinquent filing enforcement. Likewise, if the citizen is a high-profile member of the community, i.e., the local hot-shot business person or sports figure, such person is more likely to face enforced filing compliance for very old years.

4. “Anticipated revenue, and collectability, in relation to the time and effort required to determine tax due.” If we are dealing with a person who earns moderate income, has little or no equity in assets, and otherwise has little ability to pay the delinquent taxes in the first place, such person is much less likely to face enforced filing compliance because the IRS cannot collect the assessments that grow from such returns in any event. In this case, the goal is to get and keep the citizen current with return filings and tax payments going forward.

5. “Consideration will also be given to any special circumstances existing in the case of a particular taxpayer, class of taxpayer, or industry, or which may be peculiar to the class of tax involved.” This is a broad-brush statement suggesting that the IRS will consider any circumstances that might justify not enforcing filing compliance for very old years. An example that comes to mind is where, due to a natural disaster, a person lost records and has little or no chance of reconstructing them (and otherwise does not run afoul of the other factors mentioned above). In that case, the IRS will not likely enforce filing requirements for very old years.

All this begs the question, “what constitutes very old years?” This question is answered by the Policy Statement as follows:

Normally, application of the above criteria will result in enforcement of delinquency procedures for not more than six (6) years. Enforcement beyond such period will not be

undertaken without prior managerial approval.

So while it is true that the law permits the IRS to go back indefinitely to chase delinquent tax returns, the agency recognizes the impracticality of doing so in the vast majority of cases. Thus, it long-ago established the six-year rule, meaning that without managerial approval, agents will not go back more than six years to attempt to secure delinquent tax returns.

This is not just the general rule, but it applies to Offer in Compromise negotiations as well. Often, offer examiners insist that all delinquent returns must be filed before they decide that an offer is “processable.” A non-processable offer is returned without any consideration, and without appeal rights (IRM part 5.8.2.4.1(2)(b) (09-02-2022)). Therefore, the initial processability determination is very important.

However, the note in IRM part 5.8.2.4.1(2) (b) incorporates the rule expressed in Policy Statement 5-133. The IRM language reads,

Generally, this will not exceed a 6-year look-back period without managerial approval. Internal research must validate a legal requirement to file the missing return. A Substitute for Return (SFR) assessment on Master File will be considered compliant for the corresponding tax period.

So while offer examiners routinely press for the filing of delinquent returns beyond the six-year look-back period, pushing back with the Policy Statement and this IRM language generally solves the problem.

HOW TO FILE DELINQUENT RETURNS

Generally speaking, there are two ways to file delinquent returns. Which way to go depends largely on the underlying reason why the citizen is delinquent in the first place. I address both options below.

1. Failure to file due to non-criminal behavior. It is true (as explained in the opening article above) that the failure to file a tax return can be a criminal

act if the citizen's failure to file was "willful;" that is, the failure is attributable to a voluntary, intentional violation of a known legal duty. More specifically, the failure is criminal if the citizen set out to violate the law by knowingly and intentionally failing to perform the legal duty to file, with the specific purpose of breaking the law.

This is distinguished from the vast pool of non-filers who, through no fault of their own, find themselves behind life's eightball and are unable to comply. Most people are delinquent because of circumstances beyond their control that force them to make a choice between paying their taxes and feeding their families. Such a condition makes a person broke, but doesn't make him a criminal. See chapter 3 of **How to Get Tax Amnesty** for more discussion on this issue.

For these people, the best option is to prepare and file the returns with the IRS as you normally would. Returns for the most recent three years can and should be efiled. Be sure to retain the efilg confirmation that's generated through the efilg process. Older returns (up to six years) must be paper-filed with the Service Center designated to receive returns for the state in which the citizen resides. Mail the returns using certified mail or U.S. Priority mail—with tracking. Mail each return separately to avoid the risk that one or more returns in a single package will not be processed. You must be able to prove both mailing to, and receipt by, the IRS. Copies of the signed returns must be retained along with proof of mailing/receipt.

In this case, the IRS will accept the returns for processing. The agency will assess the taxes (with penalties and interest) and issue collection notices. From there, the full range of settlement options is open to the citizen to resolve the delinquency. See **How to Get Tax Amnesty** for a discussion of all such options.

2. Failure to file attributable to willful conduct. Policy Statement 5-133 provides that delinquent returns filed by a citizen will always be accepted. The statement further provides, however, that if

there is "an indication that the taxpayer's failure to file...was willful or if there is any other indication of fraud," the returns are subject to "special procedures." Those procedures generally involve the referral of the case of the Criminal Investigation (CI) unit for potential investigation into whether a crime was committed. If a criminal investigation is opened, the case is assigned to a special agent who then conducts a full investigation, and potentially makes a referral for criminal prosecution.

That scenario might arise in any of the following circumstances (but not limited thereto):

- Citizen is a serial-nonfiler, that is, has failed to file for many years, and has had prior notice from the IRS that the nonfiling must be cured or he may face criminal charges, and he owes substantial unpaid taxes;
- Citizen earned income from an illegal source and the nonfiling is part of a broader effort to conceal the illegal activity;
- The nonfiling is part of a larger scheme to evade the payment of income taxes, including dealing in cash, using nominees to hold property or bank accounts, falsifying documents, etc.;
- Citizen is a high-profile individual that also meets one or more of the factors identified here;
- Citizen has actively asserted "tax protester"/"I'm-not-liable" arguments that the IRS has deemed "frivolous" (see: "The Truth About Frivolous Tax Arguments" at IRS.gov), and where the citizen received prior notice from the IRS that the arguments are frivolous; or
- Citizen used one or more offshore entities/schemes to avoid federal taxes, and failure to file is a part of such scheme.

In this situation, you cannot expect the IRS to just take the delinquent returns, process them, and go on about the business of collection. These situations give rise to the question of whether the citizen and counsel should utilize the IRS's Voluntary Disclosure Program to avoid criminal

investigation/prosecution.

The Voluntary Disclosure Program allows an individual with exposure to criminal prosecution to make a “voluntary” disclosure to the IRS’s CI unit, with the goal of heading off criminal prosecution. See: IRS IR-2022-33, Feb 15, 2022; IRS Form 14457, Voluntary Disclosure Practice Preclearance Request and Application; and IRM part 9.5.11. The idea is that the taxpayer fesses up before the storm hits, in the hope of avoiding the flood.

While the specific steps required under this program are beyond the scope of this discussion, it bears stating that any voluntary disclosure must occur *before* the IRS has knowledge of the potentially criminal act in question. Thus, if the citizen received a CP59 notice, or was otherwise contacted by the IRS regarding the missing returns, he is no longer eligible for the program.

Whether or not to utilize the program is a decision that must be made only after careful consideration of all the facts, and with the advice of counsel experienced in defending criminal tax cases.

RETURNS FILED MORE THAN THREE YEARS LATE

I’ve heard clients tell me a hundred times that they don’t have to worry about their unfiled returns because the IRS owes them money. They believe that they can file at any time to get their money, or, that if the IRS shakes the tree, they will simply file their return and get their refund. They believe they’ve outsmarted the IRS.

Not so fast. Code section 6511 provides a wake-up call for nonfilers, and a hard lesson to those who wait too long to cure their filing delinquency. Sections 6511(a) and (b) provide a statute of limitations for citizens which delineate the deadline by which they may claim a refund. The general rule is a claim must be filed within three years of the date the original return was filed, or within two years of the date the tax was

paid, whichever is later. If no return was filed, the refund limitation is three years from the due-date of the return, including extensions. Any claim for refund (in this context, an original return showing an overpayment) filed outside that window is not entitled to either “a credit or a refund.” For more on this, see chapter 5, Taxpayers’ Defense Manual.

I once had a client who overpaid his taxes for several years through wage-withholding but failed to file. We ended up in Tax Court over those years after the IRS prepared substitute for returns and issued a Notice of Deficiency. The IRS prepared its SFRs based on “available information,” per Code section 6020(b), as explained above. But it didn’t take into account any of his deductions, exemptions, etc. His true liability was much less than the SFR amounts asserted. And while we were able to cut the tax considerably in Tax Court, thus eliminating all additional liabilities, he couldn’t get a nickel’s worth of the overpayments refunded—or even credited to future years. The money was just gone—over \$20,000.

Don’t believe you have no problem just because the IRS owes you money. The government won’t owe you the money forever.

CONCLUSION

Now is the time to cure delinquent return filings, and not just because the IRS just launched its nonfiler initiative. The time is ripe because, regardless of all the saber-rattling coming out of the agency about increased enforcement, the Offer in Compromise program and Installment Agreement options remain highly viable for most delinquent citizens. But to take advantage of these options, you must be in filing compliance for at least the past six years, including the current year.

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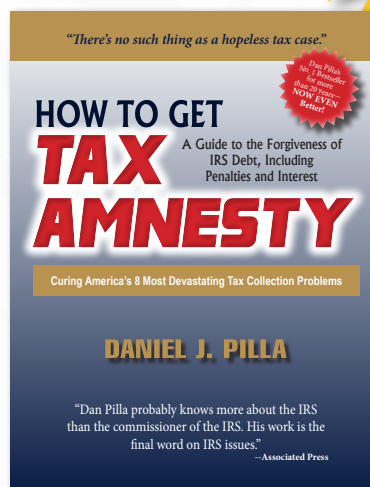
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How to Get Tax Amnesty is the seminal work on IRS negotiations. If you are a taxpayer dealing with the IRS, or a tax professional who interacts with the IRS on behalf of clients, you simply must have this book. There is no more thorough treatise on tax debt negotiations available anywhere, at any price, written by a more experienced author than Dan Pilla—period. Dan is the preeminent authority on IRS procedures.

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Are You Interested In Interest?

You Better Be!

BY DR. MERRILL MATTHEWS

One of the fastest growing portions of the federal government's spending explosion under President Joe Biden is interest on the federal debt. There are two closely related reasons: First, interest rates have climbed over the past few years and, second, Biden's heavy foot on the government-spending pedal. The man just doesn't know when to quit spending.

That combination of explosive spending and explosive interest rates has pushed projected federal spending on interest in fiscal year 2024 to \$870 billion, according to the Congressional Budget Office (CBO). That's a 32 percent increase from 2023's net interest cost of \$659 billion.

As you can see from the St. Louis Federal Reserve Bank's graph, spending on interest shot up beginning in 2021.

Just how big is \$870 billion?

If we compare U.S. interest payments to other countries' gross domestic product (GDP), our interest payments would be the 20th largest economy in the world, surpassing Switzerland, whose total GDP is \$807 billion.

If we were to compare it to state GDPs, it would be the seventh largest state economy, pushing Ohio, with a GDP of \$823 billion, into eighth place.

Just to reiterate, the federal government is projected to spend more on interest in FY2024 than the entire economies of Switzerland or Ohio.

And it gets worse, but you probably knew that.

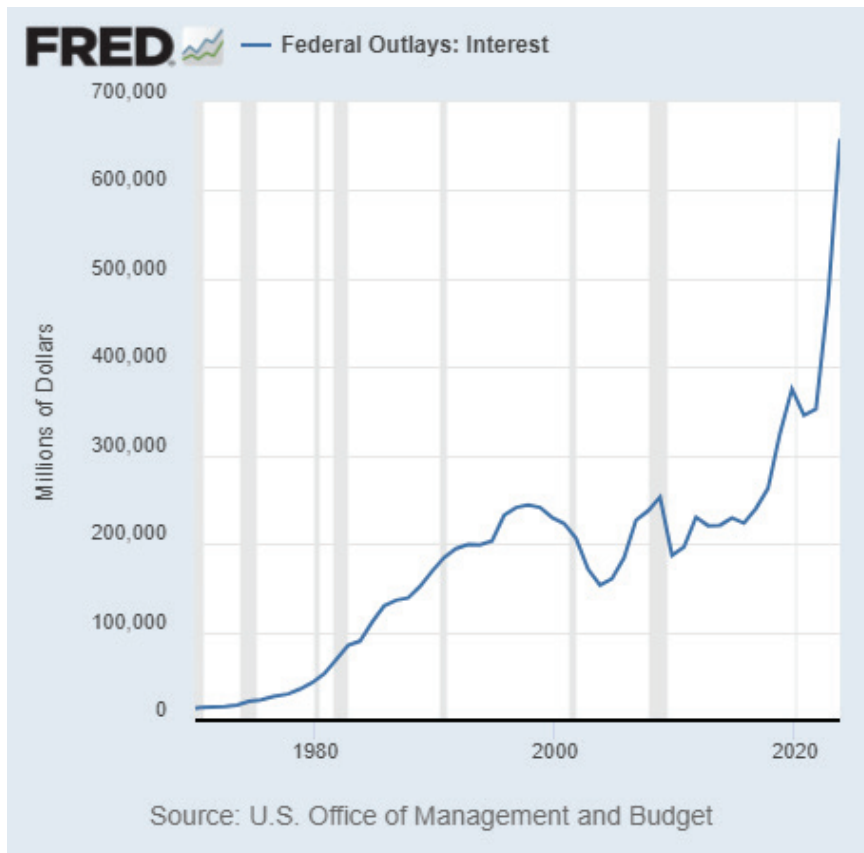
The CBO projects interest on the federal debt to increase to \$951 billion in FY2025—nearly four times what it was only 10 years ago, in 2015.

And it gets even worse. CBO estimates that by 2034, net interest will cost the government \$1.6 trillion, nearly twice what it's projected to be this year.

Of course, those projections are based on current law, and that could change—and probably will if Biden gets his way. For example, if Biden is allowed to forgive the \$146 billion in student loan debt as he recently proposed, that will affect the federal debt and therefore the interest paid on the debt. While Republicans haven't been very successful, at least they've tried to slow the spending spree.

Astonishingly, the federal spending explosion on interest may be just getting started.

Dr. Merrill Matthews is a resident scholar with the Institute for Policy Innovation. For more information, go to ipi.org.



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Thursday & Friday, Nov 7 & 8, 2024 – 9AM to 5PM
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members only networking and business meeting
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LOCATION:

DoubleTree by Hilton Hotel & Suites Houston Galleria
5353 Westheimer Road, Houston, TX 77056-5474

Reservations:

1-800-245-6120

SRP Code is TD2.

We will have a room block set up by the end of March 2024. For room reservations, contact the hotel directly. To make reservations to attend the conference, call Jean at **1-800-346-6829** or email: Jean@taxhelponline.com.



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