



# PILLA TALKS TAXES

DAN PILLA'S MONTHLY TAX AND FINANCIAL BULLETIN



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## IRS Panicking Over ERC Claims *Agency Concerned that “Aggressive Marketing” Responsible for Bogus Claims*

**C**ongress created the Employee Retention Credit (ERC) as part of the CARES Act of 2020. The CARES Act was one of six pieces of legislation enacted between March 2020 and the end of 2021. Those laws were designed to spend America out of the economic disaster that arose from the government-mandated COVID-19 shut-down orders issued (with few exceptions) throughout the United States.

The ERC is found in Internal Revenue Code § 3134. It was designed to provide an incentive for employers to keep their employees on the payroll, even if they were not working. The ERC is a refundable credit against employment taxes owed by employers. As a refundable credit, employers could actually get more money back from the government in refunds than they paid in employment taxes in the first place.

About \$85 billion in federal money was appropriated to fund this credit. To date, about 3.8 million refunds have been issued. In recent months, the IRS has sounded the alarm concerning potentially bogus ERC claims. In July 2023, the IRS issued IR-2023-135, a news release claiming that the IRS was looking more closely at ERC claims. The agency is increasingly concerned that aggressive national marketing by firms guaranteeing refunds for all businesses under the ERC is leading to “businesses filing dubious claims.” In that news release, Commissioner Werfel stated,

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The further we get from the pandemic, we believe the percentage of legitimate claims coming in is declining. Instead, we continue to see more and more questionable claims coming in following the onslaught of misleading marketing from promoters pushing businesses to apply. To address this, the IRS continues to intensify our compliance work in this area.

What did they think was going to happen? The law allows employers to obtain a credit of up to \$7,000 per employee per quarter (capped at \$21,000). Refundable credits have always been the bane of our tax system. People wonder out loud why the IRS targets low-income citizens for audits at a high rate. The reason is that low-income citizens are the ones who claim the Earned Income Tax Credit (EITC). This is also a refundable credit, allowing certain low-income citizens to get more money back from the government than they paid in to begin with. The Government Accountability Office has dubbed the EITC a high-risk program due to the level of fraud associated with it.

Interestingly, the IRS does not specifically identify the nature of the ERC fraud in question. However, the gist of the news releases (discussed below) indicates that marketing companies, not tax professionals, are submitting claims on behalf of businesses that don't qualify for the credit. And whose fault is that? After Congress created code § 3134 in March 2020, the law went through three amendments between then and November of 2021, at which time it was repealed *retroactively*, except for certain exceptions. This has created what the IRS acknowledges to be a very "complex credit with precise requirements."

Complexity, however, does not excuse the filing of a deliberately false claim, which constitutes a potential felony offense, and at the very least, carries civil penalties and interest on any required payback. It does, however, explain why taxpayers by the millions are driven into the waiting arms of professional hustlers who take advantage of the complexity of the system and the ignorance of citizens.

In September 2023, the IRS announced an immediate moratorium through at least the end of 2023, on

processing ERC claims. See: IR-2023-169 (September 14, 2023). In issuing the moratorium, Commissioner Werfel stated,

The IRS is increasingly alarmed about honest small business owners being scammed by unscrupulous actors, and we could no longer tolerate growing evidence of questionable claims pouring in. The further we get from the pandemic, the further we see the good intentions of this important program abused. The continued aggressive marketing of these schemes is harming well-meaning businesses and delaying the payment of legitimate claims, which makes it harder to run the rest of the tax system. This harms all taxpayers, not just ERC applicants.

Werfel went on to say that,

businesses should seek out a trusted tax professional who actually understands the complex ERC rules, not a promoter or marketer hustling to get a hefty contingency fee. Businesses that receive ERC payments improperly face the daunting prospect of paying those back, so we urge the utmost caution. The moratorium will help protect taxpayers by adding a new safety net onto this program to focus on fraudulent claims and scammers taking advantage of honest taxpayers.

The IRS will continue to work claims filed prior to September 14, but it is expected that the processing time will at least double, from 90 to 180 days, and even longer if the claim faces further review or audit. The September news release also stated that the IRS would provide guidance on how businesses may actually withdraw erroneous ERC claims without facing penalties.

That procedure was announced in IR-2023-193 (October 19, 2023). There, Commissioner Werfel states,

The IRS is committed to helping small businesses and others caught up in this onslaught of Employee Retention Credit marketing. The aggressive marketing of these schemes has harmed well-meaning businesses and organizations, and some are having second thoughts about their



claims. We want to give these taxpayers a way out. The withdrawal option allows employers with pending claims to avoid future problems, and we encourage them to closely review the withdrawal option and the requirements. We continue to urge taxpayers to consult with a trusted tax professional rather than a marketing company about this complex tax credit.

## WHAT ARE THE WITHDRAWAL PROCEDURES?

The withdrawal procedures are laid out in IR-2023-193. The withdrawal option applies to businesses that filed an ERC claim but now have reason to believe the claim may not be valid. It applies to those who have not yet received their refund or cashed their refund check.

According to the guidance, a business seeking to withdraw its claim must meet all of the following criteria:

- It made the claim on an **adjusted employment return** (Forms 941-X, 943-X, 944-X, CT-1X),
- The adjusted return was filed only to claim the ERC, with **no other adjustments**,
- The business wants to withdraw **the entire amount** of the ERC claim, and
- Either the IRS **has not paid** the claim, or the IRS has paid the claim but the business hasn't cashed or deposited the refund check. See: IR-2023-193, pg 2.

Precisely how you request withdrawal of your ERC depends on your specific situation. There are three potential scenarios:

- You haven't received a refund, and haven't been notified that your claim is under audit,
- You haven't received a refund, and you have been notified that your claim is under audit, or
- You received a refund check but haven't cashed or deposited it. See: <https://www.irs.gov/newsroom/withdraw-an-employee-retention-credit-erc-claim>

I address each of these in turn.

1. No refund and no audit notice. In this case, you merely fax your withdrawal request to a special fax line

the IRS set up for this purpose. The withdrawal form constitutes nothing more than a copy of the adjusted return you wish to withdraw. For example, if you're withdrawing your claim for the third quarter of 2021, that's the employment tax return you will fax in. In the **left** margin of the Form, in large bold letters, write the word "Withdrawn." In the **right** margin, in large bold letters, an authorized person must sign and date the withdrawal, and print his name and title. An "authorized person" is one who can bind the company as to financial or other legal decisions, such as the owner, president, partner, etc. The withdrawal is faxed to 855-738-7609. Include a cover letter indicating the name and EIN of the business that is withdrawing the claim, and the contact information for the authorized person. You must follow this procedure for each separate tax period for which you are requesting withdrawal. See a sample of how the withdrawal is prepared on top of page 4.

2. No refund but notified that your claim is being audited. If your claim has been selected for audit, you may still withdraw it as long as there's been no refund issued. In this case, you prepare the withdrawal exactly as explained above, but do not fax it to the IRS's designated fax number. Rather, if you've already been assigned an examiner, communicate directly with the examiner about how to submit the withdrawal. It will go directly to the examiner. If you have **not** been assigned an examiner, respond in writing to the audit notice by sending your withdrawal request to the address on the notice in accordance with the response instructions provided in the notice.

3. You received a refund check but haven't negotiated it. If you have your check in hand but have not negotiated it in any way, you can still withdraw your claim. In this case, prepare the withdrawal request exactly as outlined above, but do **not** fax the request. Write "VOID" in the endorsement space on the back of the refund check, where you would normally sign it. The check must be mailed to the IRS at the address shown below. Include a cover letter stating that you wish to withdraw your ERC claim for the periods shown in the withdrawal form, included with the mailing. Mail the cover letter, the check and the withdrawal form to the IRS as follows:



Form **941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**  
(Rev. April 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address   
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Return You're Correcting...**

Check the type of return you're correcting.

☒ 941

☐ 941-SS

Check the ONE quarter you're correcting.

☐ 1: January, February, March

☒ 2: April, May, June

☐ 3: July, August, September

☐ 4: October, November, December

Enter the calendar year of the quarter you're correcting.

(YYYY)

**Enter the date you discovered errors**

(MM / DD / YYYY)

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. If you are correcting more than one quarter, you must complete all five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

**Part 1: Select ONLY one box to indicate the type of correction you are making.**

- ☐ 1. Adjustment. Check this box if you are using the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.
- ☒ 2. Claim. Check this box if you overreported tax and are using the claim process to ask for a refund or abatement. Don't check this box if you're correcting ANY underreported tax amounts.

**Part 2: Complete the certifications.**

- ☒ 3. I certify that I've filed or will file Forms W-2 as required.

**Note:** If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box.  
I certify that:

**Cincinnati Refund Inquiry Unit**

PO Box 145500  
Mail Stop 536G  
Cincinnati, OH 45250

When using mail to send your material, use certified mail or U.S. Priority Mail with tracking. Either way, track your package to confirm delivery. And always keep copies of everything you send to the IRS.

**NOTIFICATION OF WITHDRAWAL**

The IRS will notify you in writing whether your withdrawal request was accepted or rejected. Your withdrawal is not considered effective until you receive a

written acceptance letter (confirmation of withdrawal) from the IRS.

Note that if your withdrawal is accepted, you will likely need to amend your income tax return. If your claim for credit was done properly, you amended your income tax return to remove the deduction claimed for employment taxes paid. Since the ERC operates to remove that tax liability, you cannot claim a deduction for the tax. Now that you're withdrawing your ERC claim, you are allowed to re-assert on the income tax return the deduction for employment taxes paid per your employment tax returns.

Please note that the IRS is clear regarding deliberately bogus claims. In the September news

John Doe, President, John Doe, Date (MM/DD/YYYY)



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release, the agency claims that “hundreds of criminal cases are being worked and thousands of ERC claims have been referred for audit.” The IRS goes on to say that, “Those who have willfully filed fraudulent claims or conspired to do so should be aware, however, that withdrawing a fraudulent claim will not exempt them from potential criminal investigation and prosecution.” The IRS is currently working with the Justice Department to bring cases against egregious ERC claims and promoters “who have been ignoring the rules and pushing businesses to apply.”

The key in all this, according to Werfel, is to consult “a trusted tax professional” to address potential issues. That’s where we come in. Our Taxpayers Defense Institute is always on the cutting edge of problems resolution issues just like this. If you’re concerned about an ERC claim, consult a TDI professional as soon as possible.

## THE MORATORIUM AND THE STATUTE OF LIMITATIONS

The September 14 decision to shut down the processing of ERC claims until at least January 1, 2024, is purely an administrative decision. It was adopted to allow the IRS to put into place guardrails for preventing the payout of bogus claims, and to develop its withdrawal procedures, which are now in place.

It is important to know, however, that an administrative determination, driven only by administrative concerns, in no way affects any element of code § 3134, or any other provision of the tax code. That includes the statute of limitations for filing amended returns and refund claims. Both of these are controlled by specific statutes. See chapter 5 of the ***Taxpayers’ Defense Manual*** for a discussion of refund law and procedures. Do not make the mistake of believing that a processing moratorium extends the time available to make a legitimate ERC claim. It does not.

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# 2023 Taxpayers Defense Conference

## *Attendee Testimonials*

**T**he 2023 Taxpayers Defense Conference is now in the books. It was our 29th consecutive annual conference and it was a great success. We had about forty people in the room with us in Tampa, FL, and another fifteen streaming live online. Online attendees were able to participate by asking questions through the chat function on our platform.

Our presenters (besides myself) included Scott MacPherson, who did a two-hour ethics session; Steve Klitzner, who did a session on how to challenge underlying assessments in CDP appeals; and for the first time, my daughter MacKenzie Hesselroth (Pilla), who presented a session on how to meet the burden of proof in CDP cases. All agree that she did a great job with her first-ever presentation of this kind. We will see more of her in the future.



**2023 Defense Conference Speakers**  
left to right: Dan Pilla, Steve Klitzner,  
MacKenzieHesselroth, Scott MacPherson



## INDIVIDUAL TESTIMONIALS

Attorney Scott S. writes:

*Dan: Great conference. I am always surprised by the amount of valuable information I learn each year at your conference.*

Pattie Gentile, attorney and long-time TDI Consulting Member, past conference speaker, and member of our Advisory Board, writes:

*I just wanted to thank Jean, Dan, Mackenzie, Scott and Steve for under-promising and over-delivering at the TDI conference!! Always invaluable information, spot on presentations and Jean starting months out and running everything like a well-oiled machine! Congratulations to Mackenzie on her first TDI presentation! You delivered with certainty based on your knowledge and experience.*



### Dan answers questions

Dionne C., an EA from Texas, says the *“Defense Conference is Master Level! It’s undeniably the best.”*

Jim T., a CPA from Texas, says that the Defense Conference *“is the best conference in the industry.”*

### *Taxpayers Defense Institute Consulting Members*

Name	Ability Level	Territory (City located)	Phone	Email
Donald MacPherson	Attorney	AZ (Glendale)	800-BEAT IRS	mac@beatirs.com
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James Olson	CPA	Colorado (Golden)	(720) 328-8624	Financial.Forensics.LLC@comcast.net
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# A Tale of Two Collection Appeal Cases

## *Conclusive Proof That Timing Matters*

**C**ollection Due Process (CDP) appeal rights are among the most important rights citizens have in dealing with the IRS. The IRS can't seize a nickel's worth of one's assets or income before offering that person a CDP hearing. The hearing is available at such time as the IRS mails its Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing. Such notice comes in the form of IRS Letter 1058, CP90, or LT11.

Upon the filing of a timely request for a CDP hearing (carried out by filing Form 12153), several important developments transpire in favor of the target of the collection action. Let me address each of them.

1. Collection must stop. Under Code § 6330(e)(1), collection action with respect to the tax covered by a timely CDP request must stop. The IRS may not execute any levy or seizure action while the case is on appeal. And while the statutory collection hold applies only to the years covered by a timely CDP request (Form 12153), the IRS's policy is to withhold collection on all delinquent years while the appeal is pending. This rule is subject to certain limitations as expressed in § 6330(f).

2. Case is moved to Appeals. CPD cases are subject to a hearing which must be held by the Independent Office of Appeals. The Appeals Office must assign an Appeals Officer (AO) who is impartial, and who "had no prior involvement" in the case. See: § 6330(b)(3).

3. The AO must meet the "Big Three" responsibilities. The AO has an affirmative duty to carry out three specific functions as part of the appeal. First, she must ascertain that the "requirements of any applicable law or administrative procedure have been met." That is, did the IRS follow all applicable laws and procedures in obtaining its assessment and carrying out the initial phases of collection? The AO must make this determination regardless of whether the taxpayer raises the challenge. Second, the AO

must consider any collection alternatives proposed by the taxpayer, such as challenges to the appropriateness of collection or specific alternatives to collection, such as an installment agreement or an Offer in Compromise. And third, the AO must balance the "need for the efficient collection of taxes with the legitimate concern of the person that any collection action be no more intrusive than necessary." See: § 6330(c); (c)(3)(C).

4. Challenges to the underlying tax. In some narrow cases, the taxpayer may specifically challenge the validity of the underlying tax. This gives the taxpayer the opportunity to question whether the assessment is valid in the first place. See: § 6330(c)(2)(B).

5. Right of judicial appeal. An adverse determination by the Office of Appeals is subject to Tax Court review. See: § 6330(d)(1). The Tax Court reviews most CDP challenges for "abuse of discretion." This test examines whether the IRS followed proper procedures, considered all relevant facts and circumstances, and properly followed applicable law and regulations. If the court finds an abuse of discretion on the part of the AO, the case is remanded to the Appeals Office for another hearing at which the failures of the first AO are addressed and corrected.

### THE IMPORTANCE OF THE RIGHT OF JUDICIAL REVIEW

It is this right of judicial appeal that makes the CDP process so important — and powerful — for taxpayers. The right of judicial appeal gives taxpayers leverage to ensure that the Appeals Office does not short-shrift one's claims and request for relief. The Tax Court oversees the process, ensuring that taxpayers get fair treatment in the CDP process, as required by law. This is one of the few areas of the tax code where the administrative decisions of the IRS are subject to judicial review, and when appropriate, reversal.



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The key to securing this right is to file a timely Request for Collection Due Process Hearing, Form 12153. The form must be filed within thirty days of the date of service of the Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing. See: § 6330(a)(3). If the hearing request is filed outside the thirty-day window, there is no right to a CDP hearing.

If the request is filed outside the thirty-day deadline and before one year from the date thereof, the IRS will grant what it calls an Equivalent Hearing (EH). See: Treas. Reg. § 301.6330-1(i). In that case, the file is forwarded to the Office of Appeals for a hearing that “will generally follow Appeals procedures for a CDP hearing.” *Ibid*. The regulation provides that the Appeals Office “will consider the same issues that it would have considered at a CDP hearing on the same matter.” *Ibid*, Q&A 12. However, the determination of Appeals is *not* reviewable by the U.S. Tax Court.

And there’s the rub. While the Office of Appeals insists that it treats EH hearings exactly as it does CDP hearings, the reality is that EH decisions are not subject to Tax Court review and AOs know it. They know that taxpayers are simply stuck with EH decisions and there’s simply no recourse for further review.

Because of that fact, do you suppose the Office of Appeals takes liberties with regard to the fair treatment of taxpayers’ claims? The Appeals Office insists to high heaven that they do not. They insist that their AOs are conscientiously trained to, and in fact do, address each case fairly on its merits, without regard to whether it’s appealable to the Tax Court or not. But the reality is something completely different.

## CONTRASTING TWO CASES

The stark reality of how Appeals treats EH cases is brought into sharp focus in my case involving my client G. G’s business was closed due to a combination of general COVID-19 problems and her own deteriorating health. She had income tax liabilities for 2017 and 2021. She received a Final Notice as to tax year 2017 before I got involved in her case. Because she was still within the one-year period from the date of the Final

Notice letter, I filed a Form 12153 and asked for an EH for 2017. A few months after filing that request, G received a Final Notice letter regarding tax year 2021. In response, I filed a timely Form 12153 and asked for a CDP hearing as to 2021.

G’s business was closed for a couple of years by the time I began working with her. She no longer had business income and she was working for wages. Her wage income was minimal — barely enough to pay necessary living expenses. In fact, she had to borrow money from time to time from her employer to pay medical bills. She had no assets. Based on all of this, she had no ability to pay. My plan with Appeals was to get her collection account frozen as Currently Not Collectible (CNC) because of the financial hardship exacerbated by her medical problems. We could not file an Offer in Compromise at that time because she was going through an audit for 2019. We would have to wait for that exam to be closed before filing an OIC.

So understand this picture. We have an EH pending for 2017, which was assigned to an Appeals Officer in San Francisco in April 2023. We have a CDP appeal pending for 2021, which was assigned to an Appeals Officer in San Jose in August 2023. Naturally, both appeals covered the same taxpayer, my client G, and addressed the same fact issues: her limited income and health problems driving the question of whether her case should be closed as CNC.

As to 2017 EH, in April I provided a complete and accurate financial statement (Form 433-A), all required supporting financial documents, a detailed explanation of the substantial health problems G faced, and a number of supporting medical records. Over the course of the next three months, and in response to several conversations I had with the AO, I provided substantial additional information, including a written argument supporting my claim that the case should be closed as CNC. My last contact with the AO was in early July 2023. In my fax of that date, I provided the last of the documents she asked for and again stated that the case should be closed as CNC. The last sentence of my fax to her reads, “If you have questions or need additional information, please contact me directly.”



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The ball was now in her court and I expected to get notice that she was closing the case as CNC. Short of that, I would not have been surprised to get a request for some other bit of information, which I surely would have provided.

In the meantime, I was contacted in early August by the AO in San Jose working the 2021 CDP case. She sent the typical initial contact letter asking for documents to support our request for CNC. I sent her a fax explaining that an EH was pending in the San Francisco Appeals Office, and I provided her with copies of everything that I previously sent to the first AO. I included copies of all my faxes and the dozens of pages of supporting documents, including Form 433-A, the financial statement. I spoke with the San Jose AO only one time, at the very beginning of the process. Every other contact was in writing via fax.

On October 13, 2023, I was contacted by the San Jose AO handling the CDP case. She sent me documents confirming that she would close the case as CNC and asked me to sign Form 12257, Summary Notice of Determination, agreeing with the CNC resolution, and closing the CDP Appeal. Naturally, I agreed to do so, as this was the relief we requested. I signed the form and faxed it back to her promptly.

But what about the EH appeal being handled out of San Francisco? In early September 2023, about two months after my last fax to the SO in which I provided the remaining material she asked for, and in which I invited her to call me if she needed anything else, she sent me a letter. The letter stated that the “Appeals determination is to not grant you relief” from the levy notice. The reason, according to the letter, is that, “You did not provide all the financial documents necessary to make a collection determination.”

Imagine the nerve. She literally ignored the half-dozen or more faxes I sent, which included dozens of pages of supporting documents, along with medical records, and a detailed argument as to why my client was entitled to CNC status. She ignored it all. She simply closed the case as if we did *nothing*.

## THE KEY DIFFERENCE BETWEEN THE TWO CASES

You might ask, what’s the difference between the two cases? The answer is that in the 2017 case, the appeal request was filed after the thirty-day deadline expired. Therefore, G had no Tax Court appeal rights to challenge the IRS’s decision. However, in the 2021 case, the appeal was timely filed, giving G Tax Court appeal rights.

Thus, it is crystal clear that when an AO knows the taxpayer has judicial appeal rights associated with the case, they most often do the right thing, knowing they can be reversed if they don’t. But when there is no Tax Court appeal right, they likewise know you’re simply stuck with their decision (however bad) because there’s just no recourse.

In this situation, I had the same taxpayer with two collection appeals cases that ended up in two separate Appeals Offices. I presented *exactly* the same material to both AOs. The AO handling the CDP case ruled in our favor with practically no questions asked. The AO handling the EH case ruled against us on completely bogus grounds.

## THE MORAL OF THE STORY

The moral of the story is quite simple: whenever humanly possible, don’t blow your CDP rights. File your collection appeal within the thirty-day period provided under Code § 6330. This gives you a CDP appeal with judicial appeal rights. Then, submit your proposed collection alternative, such as installment agreement, OIC, CNC, or any other applicable request, as part of that appeal. That is the only way to have a rejected collection alternative reviewed by the Tax Court for abuse of discretion.



# The 2023 Paul R. Tom Award

## *And the Winner is...*



**Paul R. Tom,  
Attorney at Law**

**D**ecember 2017 was a sad time for all of our TFI/TDI members. That's when we lost our good friend and colleague Paul Tom. In our newsletter tribute to Paul in January 2018, I stated that his memory will live on in our organization through the annual presentation of the Paul R. Tom Award for Outstanding Contributions

to the Mission and Goals of the Tax Freedom Institute/Taxpayers Defense Institute. The 2018 Paul R. Tom Award—the very first—was presented to Paul posthumously through his wife, Melissa.

On Thursday, October 26, 2023, the first day of the Defense Conference, I presented the sixth Paul R. Tom Award.

The winner was determined on the basis of the model created by Paul Tom himself. Paul was selfless in giving his time to those in our group who needed help. He was willing and anxious to contribute articles to the newsletter, which he did often. He was a frequent speaker at our conferences. And, he was always present on our group email list answering questions and giving guidance. He loved TFI/TDI and its members. He was completely dedicated to our mission as evidenced by the fact that he never missed a conference. He even attended the 2017 conference at a time when he was quite ill.

On top of all that, Paul was my friend. I greatly valued that relationship and his counsel, which I leaned on regularly. I miss him every day. But as we march on, please help me congratulate our sixth Paul R. Tom Award winner. We selected this person because he

most closely resembles Paul's dedication and commitment to TFI/TDI.

**AND THE WINNER IS...** Charles Markham, Enrolled Agent and U.S. Tax Court Practitioner, Consulting Member of TFI/TDI.

Charles has been a Consulting Member since 2012. I don't believe he's missed a Defense Conference since he became a member. He has written for our newsletter and regularly contributes to conversations on our email list. He has a great deal of experience and knowledge and is perfectly willing to share that with our group.



**Dan presents the Paul R. Tom Award to Charles Markham**

It is my honor to present Charles Markham with the 2023 Paul R. Tom Award. Thank you, Charles, for your dedication and commitment to this organization.

In response to receiving the Paul R. Tom Award, Charles said:

I want to thank you for the Paul R. Tom Award. I am very proud to join the ranks of the past winners.

