TAXPAYERS DEFENSE CONFERENCE MASTER INDEX Themes and Topical Index

YEAR	CONFERENCE THEME
1995	Economic Reality Audits
1996	Taxpayers Bill of Rights
1997	IRS Under Attack
1998	IRS Restructuring
1999	A Kinder and Gentler IRS?
2000	The "New" IRS
2001	The IRS Strategic Plan
2002	Business as Usual
2003	The IRS's New Leadership – Mark Everson
2004	"Reach Out and Touch Someone"
2005	"An Era of Compliance"
2006	"We're Back!"
2007	The Out-of-Control Tax Gap
2008	The IRS's New Leadership – Doug Shulman
2009	The IRS's 2009-2013 Strategic Plan
2010	The IRS and the Recession
2011	The IRS in Real Time
2012	IRS—The Face of National Health Care
2013	"Robust and Sophisticated Enforcement"
2014	Collection Due Process: "Our Jewel"
2015	Offer in Compromise – Start to Finish
2016	Installment Agreement Negotiations
2017	Audit and Appeal Strategies
2018	Innocent Spouse Relief
2019	Employment Tax Compliance
2020	Roadmap to Tax Resolution
2021	Business Tax Audits
2022	Tax Refunds

Index of Topics

SUBJECT	YEAR	SESSION
5 th Amendment	2013	4
-in Audits		
20 Common Law Factors	2010	4
20% Deduction for Self-employeds	2018	2
Abuse of Discretion		
-in CDP cases	2008	3
	2010	5
Account Transcripts	2016	2
Accountant/Client Privilege	2000	6
	2010	5
	2013	4
Act §530 relief in employee conversation	2017	5
Administrative waiver, penalties	2013	2
Address, change of	2020	4
-last known	2020	4
Aiding and Abetting, practitioners	2019	8

Alter-eg	90	2001	4
,		2008	2
		2011	3 & 4
		2019	5
Altorno	tiva Disputa Pasalution	2017	Bonus Session
	tive Dispute Resolution	2017	Dollus Session
Appeal	4. 44.		
	-see Audits		
	-CAP	2012	5
	-see Collection Due Process		
	-of Installment Agreements	2016	8
	-Mediation and arbitration	2017	Bonus Session
	-Protest Letter	2011	5
Arbitrat	tion/mediation procedures	2008	5
7 HOIH	non mediation procedures	2017	Bonus Session
Accour	mants ganarally	2017	7
	ments, generally		
Assessi	ment Statute Expiration Date (ASED)	2011	5
		2017	1
	-Waiver	2011	5
		2017	1
Attorne	ys Fees	2011	7
Audits	-		
	-and 5 th Amendment	2013	4
	-Appeal of	2011	5
	-Audit mistakes	2007	5
	-Collection regarding	1997	7
	-Defense in offshore cases		5
		2003	
	-Defending the business	2003	3
	-Economic Reality	1995	2
	-Handling troublesome	2002	5
	-Missing records	2010	5
	-Offshore cases	2003	5
	-Potential criminal exposure	2013	4
	-Reconsideration	2006	7
	-Second chance	1997	4
	-Settlement of	2005	4
Attorne	y/client privilege	2000	6
7 Ittorne	y/enent privilege	2010	5
			4
A 44	· , E	2013	
	y's Fees	2010	5
	ated Collection (ACS)	2016	3
	ated SFR	2021	8
_	of Fraud	2013	4
Bankruj	ptcy	2005	7
	-Future of	1998	7
	-Reform Act	2001	7
		2005	5
		2008	7
		2013	5
	-Reform Legislation	2002	4
	-and SFRs		6
	-and Seks	2004	
D : 5		2013	5
Best Pra			_
	-negotiating with IRS generally	2022	5
	for services	2021	10
Boyle, l	United States v.	2010	5

Burden of Proof, Generally	2021	5
-Independent contractor cases	2017	5
-in Real Estate Professional cases	2017	2
-in Tax Court generally	2004	4
-in CDP cases	2008	3
021 0 43 0 3	2014	2
	2014	5
-Travel, meals and entertainment	2017	4
-and unreported income	2021	3
Business Master File	2016	2
Business expenses, generally	2021	4
-burden of proof for	2021	5
Business Use of Home	2013	7
Dusiness Use of Home	2013	4
Cancellation of Indebtedness Income	2007	2
CHIPS and Science Act of 2022	2007	
		10
Charlist of analysis Representation	2014	6
Checklist of employer Responsibilities	2019	2
Circular 230	2010	2
	2012	7
	2022	9
Claim for Refund	2022	2
	2022	3
-and Employee Retention Credit	2022	11
-"financial disability"	2022	4
Closing Agreements	2005	4
Classification Settlement Program	2019	4
Cohan v. Commissioner		
-Reconstructions	2010	5
	2021	5
Collection		
-Appeal Rights	1996	2
	1999	4
-Emergency measures to stop	2020	3
-Future of Tax Collection	1997	7
-Generally	2016	3
-Policies during Recession	2010	1
-Stabilize	2005	7
-Statute of Limitations on	1998	4
	2001	6
	2002	6
	2005	6
	2009	3
	2016	3, 5, 8
-Tax Court and	2007	3
Collection Advisory Group		-
-Addresses	2010	6
Collection Appeals Program (CAP)	2012	5
-and Installment Agreements	2016	8
-Generally	2020	3
Collection Due Process	2000	4
Concetion Due 1 locess	2006	2
- Assessments challenging	2000	7
-Assessments, challenging -Abuse of discretion	2012	3
-Aduse of discretion		3 5
	2010	3

		2014	5
	Donder of Done of	2014	
	-Burden of Proof		5, 6
	Discrete and To Later	2020	6
	-Disq Employment Tax Levies	2008	4
	F :1	2014	7
	-Evidence in	2010	5
	-Face-to-face hearing	2010	5
	T	2014	3
	-Frivolous Submission Penalty	2010	3
	-Flowchart of Procedure	2014	6
	-Generally	1998	5
		2014	2
		2016	3
	-and Installment Agreement	2010	5
	-Judicial Appeal	2006	3
		2014	6
		2020	6
	-Non-liable spouse	2010	5
	-and OIC -	2010	5
	-and penalties under PPACA	2012	2
	-Standard of Review	2008	3
	-Substitutes/Alternatives	2006	7
	-and SFRs	2006	7
Commis	sioner of IRS		
	-Everson, Mark	2003	1
	-Koskinen, John	2013	1
	,	2014	1
		2015	1
	-Rossotti, Charles	1999	1
	-Shulman, Doug	2008	1
	, , , , , , , , , , , , , , , , , , , ,	2009	1
		2010	1
		2011	1
Commu	nity property		_
	-and innocent spouse	2018	5
Complai	nts Against IRS	1996	6
	of Operations (CONOPS)	2016	1
	of Interest	2017	8
Commet	of interest	2020	10
Conspire	acy and practitioners	2019	8
	te Officers	2017	O
Corpora	- Reasonable compensation	2017	3
Correcto	ondence Audit	2017	3
Correspo	-Appeal of	2011	5
Counsel	-Appear or	2011	3
Coulisci	-Competence of	2021	9
	-Reliance on	2021	7
	-Kenance on		5
Curront	y not Collectible	2010 2016	3
Currenti	y not Collectible	2010	3
COMP	10 % IDS		3 1
COAID-	-19 & IRS	2020	1
CP2000.	Notice	2021	8
	Employee Retention	2022	11
	I Investigation	2000	5
	S		

Defended	2012	2
-Defenses to	2013	3
-and foreign financial accounts	2013	3
-generally	2013	4
-Preventing	1997	3 5 2
-Criminal Investigation Unit	2000	5
-under PPACA	2012	2
Criminal prosecution, practitioners	2019	8
Culture of IRS	2015	1
Culture of IRS	2015	1
Dalton v. Commissioner	2014	5
Delegation of Authority	2012	3
Debt Collectors		
-Private Sector	2005	2
-Avoiding Scams	2006	4
Debt Forgiveness Income	2007	2
Designating Payments	2019	3
Digital Service Solutions	2016	1
Delinquent Returns	2006	7
Discharge of Indebtedness Income	2007	2
Disability, financial – and refund claims	2022	4
Discharge of Taxes in Bankruptcy	2013	5
Disciplinary Actions	2013	3
-and Tax Preparers	2010	2
Disclosure Statement	2010	_
-and Preparer Penalties	2010	2
Disqualified Employment Tax Levies	2008	4
Disqualified Entity	2009	6
Dissipated Assets	2011	6
Dissipated Assets	2015	6
Due Diligence, and practitioners	2019	8
Economic Reality Audits	1995	2
•	2010	7
Education expenses Effective Tax Administration	2010	/
	2015	5
-Offer in Compromise	2013	3
Employees	2010	4
-Attributes of	2010	
-Classification Settlement Program	2019	4
General rules	2019	2
-and PPACA	2012	2
-Reclassification of ICs as	2010	4
	2019	4
	2017	5
Employee Retention Credit	2022	11
Employment Taxes	1996	4
	2004	6
-Classification Settlement Program	2019	4
-Corporate officers	2017	3
-Disqualified Levies	2008	4
	2014	7
-Generally	2019	2
-Liability, generally	2019	3
-Safe-harbor, independent contractors	2019	4
Enforcement Initiatives	2011	1
	2013	1

Enforcement Statistics	2016	1
Entity classification	2009	6
Entertainment expenses, generally	2018	8
Equitable relief, innocent spouse	2018	5
Equivalent Hearing	2014	2, 6
3	2016	3
Ethics, generally	2019	8
-and IRS negotiations	2022	5
-and Preparer responsibilities	2022	9
Examination Report	2005	4
Expense Standards (National, Local)	2016	4
Expenses, business deductions	2010	4
Fast track mediation	2008	5
rast track illegration		
ED AD E	2017	Bonus Session
FBAR Form	2013	6
Fees for services	2020	11
T 10	2021	10
Fees and Costs		_
-deduction for	2011	7
-recovery of	2011	7
Financial Hardship		
-and refund claims	2007	6
First Time Abate penalty policy	2013	2
Flat Tax vs. Sales Tax	1995	7
Fraud and false statements, practitioners	2019	8
Fraudulent Conveyance	2001	4
·	2011	3
	2019	5
Freedom of Information Act	2016	2
Frivolous Submission Penalty	2010	3
-Administrative abatement	2013	2
Foreign Financial Accounts	2013	3
Form 900, Tax Collection Waiver	2016	5
Form W-4	2010	3
	2012	4
Future Income Asset Future State of IRS	2012	4
	2018	1
Gambling Losses, deducting	2009	7
Government's Best Interest in OIC	2015	7
Grouping Election, property	2017	2
Hardship		
-Refund claims	2022	4
Health Savings Account	2005	7
Hobby Loss Rules	2003	3
	2017	4
Holistic Approach	2020	2
Home Office Deduction	2013	7
	2017	4
HOPE credit	2010	7
Income, determination of	2021	2
-burden of proof for	2021	3
Income tax		-
-Repeal of	2002	7
Identity Theft	2016	1
Independent Contractors, defending	2017	5
-Classification Settlement Program	2017	4
Classification bettiement i rogiani	2017	T

	-Contracts with	2010	4
	-in Tax Court	2004	6
Individ	ual Master File	2016	2
	n Reduction Act	2022	1
mmano	-highlights generally	2022	10
Informa	ation returns		
ШОШ		2011	1
	-and foreign financial accounts	2013	3
	-Transcripts of	2016	2
Injuncti	ion		
	-in Tax Court	2007	3
Innocer	nt Spouse Claim	1998	3
	•	2005	7
		2009	5
		2010	5
		2018	4, 5
	-and community property	2018	5
In atalla		1996	5
instalin	nent Agreement		
	-Appeal of	2016	8
	-for Business	2016	4
	-in CDP	2010	5
	-and Collect Statute of Limitations	2016	3
	-and Expense Standards (NS, LS, TS)	2016	4
	-Negotiating	2002	3
		2016	3, 4
	-Partial Pay	2009	3
	1 42 444 1 47	2016	5
	-Right to	2016	4
	-Right to		4
	04	2007	
T	-Streamlined	2016	5
Institute	e for Policy Innovation	2001	7
		2002	7
	ion Division	1996	6
	, abatement of	1997	2
Internal	Revenue Restructuring Act	1998	1
IRA			
	-Distribution	1996	7
	-Education	2001	7
	2000	2001	,
IRS Ab	use assessment		
IKS AU	-Legal reasons for	1998	2
IDC	-Legal leasons for	1990	2
IRS	1	2010	0
	-administrative burdens on	2019	8
	-COVID-19 shutdown	2020	1
Joint Ro	epresentation	2017	8
		2020	10
Kovel A	Agreement	2000	6
		2010	5
		2013	4
Lant7 v	. Commissioner	2009	5
		2010	5
Lact kn	own address	2020	4
	nd Levies		3
Liens a		1996	
	-CAP Appeal	2012	5
	-Choate doctrine	2012	6
	-Direct deposit installment agmt	2011	2

	-Effect of lien	2010	6
		2012	6
	-Exempt property	2020	3
	-Filing determination	2011	2
	-and Installment Agreement	2016	3
	-Nominee	2008	2
	-Nonlinee		
	1771.61	1996	3
	-and PPACA	2012	2
	-Priority & perfection of	2012	6
	-Release	2020	3
	-Subordination	2010	6
	-Super-priorities	2012	6
	-Threshold	2011	2
	-Withdrawal	2001	2
	William	2011	2
Lifatina	a Lagraina Cradit		7
	ne Learning Credit	2010	
	d Liability Company	2009	6
Litigati	on Costs		
	-Deduction for	2011	7
	-Recovery of	2011	7
Loans t	to Shareholders	2019	2
Lock-ii	n Letter	2019	2
Mailbo		2011	5
	ge Penalty Relief	2001	7
			2
	al Participation rules	2017	
Meals a	and Entertainment	2017	4
		2018	8
Medica	al Hardship		
	-and refund claims	2007	6
Medica	al Savings Accounts	1996	7
	ion/arbitration procedures	2008	5
	1	2017	Bonus Session
Medica	are Prescription Drug, Improvement	2005	7
		2003	,
	Indernization Act of 2003	a 1 1:	
	al Federation of Independent Business v.		1.0
Nation	al Federation of Independent Business vnational health care decision	2012	1, 2
National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS	2012 2012	1, 2
National National	al Federation of Independent Business vnational health care decision	2012	
National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS	2012 2012	1, 2
National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards	2012 2012	1, 2
National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy	2012 2012 2016 2016	1, 2 4 8
National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA	2012 2012 2016 2016 2012	1, 2 4 8 1
Nationa Nationa Nationa	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens	2012 2012 2016 2016	1, 2 4 8
Nationa Nationa Nationa	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS	2012 2012 2016 2016 2012 2010	1, 2 4 8 1 6
National National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally	2012 2012 2016 2016 2012 2010	1, 2 4 8 1 6
National National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS	2012 2012 2016 2016 2012 2010 2022 2001	1, 2 4 8 1 6
National National National National	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally	2012 2012 2016 2016 2012 2010 2022 2001 2011	1, 2 4 8 1 6 5 4 3 & 4
National National National National Negotial	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5
National National National National Negotial Nominel	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8
National National National National Negotial Nominel	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5
National National National National Negotial Nominel	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8
National National National National Negotial Nominel	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8 3
National National National National Negotial Nominel Notice	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000 of Deficiency	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8 3 1 4
National National National National Negotial Nominel Notice	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8 3 1 4 6
National National National National Negotial Nominel Notice	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000 of Deficiency	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8 3 1 4 6 5
National National National National Negotial Nominel Notice	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000 of Deficiency	2012 2016 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8 3 1 4 6 5 5 5
National National National National Negotial Nominel Notice	al Federation of Independent Business vnational health care decision al Health Care and the IRS al Standards, Local Standards al Taxpayer Advocate -and Office of Systemic Advocacy -and PPACA -and tax liens ating with IRS -ethical duties generally ee Liability CP2000 of Deficiency	2012 2012 2016 2016 2012 2010 2022 2001 2011 201	1, 2 4 8 1 6 5 4 3 & 4 5 8 3 1 4 6 5

	2009	2
	2010	5
	2011	6
	2012	4
	2015	1-7
-and Effective Tax Administration	2015	5
-and Public Policy	2015	7
Office of Professional Responsibility	2010	
Offshore Audit Cases	2003	2 5
Offshore radit cases	2013	3
Offshore financial accounts	2013	3
Partial Pay Installment Agreement	2009	3
		2
Passive Activity	2017	
Passport Revocation Procedures	2018	3
Patient Protection and Affordable Care Act (PP		
-generally	2012	1
-penalties under	2012	2
Payment of tax	2022	2
	2022	3
Partnership, delinquency penalties	2013	2
Penalties		
-Administrative waiver	2013	2
-Canceling	2002	2
8	2003	2
-Delay of proceedings	2012	3
-Employers' mandate (PPACA)	2012	1
-First Time Abate policy	2013	2
-Frivolous Submission	2010	3
1 HVOIOUS DUDINISSION	2012	3
	2013	2
-and foreign financial accounts	2013	3
-Individual mandate (PPACA)	2012	1
-Practitioner liability	2019	8
-and Partnership delinquency	2013	2
-Reliance on Counsel	2007	7
	2010	5
-Tax Preparer	2010	2
	2019	8
-Willfulness	2010	5
	2013	3
Petitioning the Tax Court	2004	4 & 5
	2020	4
Policies, collection	2010	1
Postcard Tax Return	2018	1
	2019	1
Practitioner liability, generally	2019	8
, , , , , , , , , , , , , , , , , , ,	2022	9
Profit Motive, proving	2003	3
Trone moure, proving	2017	4
Property Seizure	2017	·
-and assessments	2012	3
-exemptions	2020	3
		3
-guidelines	2000	
Dain ain alai Janaa	2005	3
-Principal residence	2001	5

-Recovering property	2001	3
Protecting -Future Returns	1005	4
	1995	4
-Prior Returns -The Residence	1995 2001	5
		5 3 5
Protective Claim for Refund	2022	3
Protest Letter, Appeals	2011	
D A CG 0061	2017	1
RACS 006, and assessments	2012	3
Real Estate Professional	2017	2
Realistic Possibility of Success	2022	9
Reasonable Collection Potential	2011	6
75 11	2015	2
Reasonable compensation	2017	2
-Corporate officers	2017	3
Reasonable fees for service	2020	11
Reconstructions, generally	2021	5
Refund claims		
-and Employee Retention Credit	2022	11
-and financial disability	2022	4
-Hardship	2007	6
-Law and Procedures	2022	2
- and statute of limitations	2022	3
Representation, right to	2021	9
Rescind Notice of Deficiency	2020	4
Return-free System	1998	7
·	2011	1
Return preparers	2019	8
Residence, personal	2001	5
Resolution Roadmap	2020	2
Responsible Officer	2019	3
Revenue Agents/Officers		
-negotiating with, generally	2022	5
Rettig, Charles, and audits	2022	1
Robinette v. Commissioner	2010	5
Revitalized IRS	2022	1
Sampson v. Commissioner	2010	5
Sales Tax	2011	1
Sanctions, actions for delay	2012	3
Security interest, defined	2012	6
Section 199A deduction	2018	2
Self-Employed Health Insurance	1996	7
Separate spouse election	2018	4
Settlement Agreements	2005	4
Small businesses, generally	2017	1
Shareholder Loans	2017	2
Shut-down, government	2017	2
-effect on IRS	2019	1
Stabilize Collection	2016	3
Standard Deduction	2010	3
-and Home Office	2013	7
State of Our Freedom	1999	7
State of Our Precuoill	2000	7
	2000	7
	2001	,

		2002	7
		2003	7
		2004	7
		2001	,
Strateg	ic Plan, 2009-2013	2009	1
Strateg.	ic 1 lan, 2007-2013	2011	1
		2013	1
C44	. Di 2014 2017		
	ic Plan, 2014-2017	2014	1
	ination, lien	2010	6
Substitu	ute for Return	2003	4
		2000	5
		2021	8
	-and Bankruptcy	2004	4
		2013	5
	-in CDPs	2006	7
Summa	ry Judgment		
	-Mock Motion	2011	4
Summo		2004	2
Summe	-Powell elements	2010	5
Т	-Powell elements	2010	3
Tax	normant of	2022	2
	-payment of	2022	2
T .	-When paid	2022	3
Tax An	•	400=	_
	-New Laws	1997	5
		1998	5
		1998	7
Tax Ad	lvocacy	2006	5
Tax Co	de Termination Act, the	1998	7
Tax Co		2004	6
	-Burden of proof in	2004	4
	-Employment taxes and	2006	6
	-Innocent spouse	2009	5
	-Mediation/arbitration in	2008	5
			4
	-Petition, generally	2004	
		2017	1
		2020	4 & 5
	-Petition in CDP action	2006	3
		2014	6
		2020	6
	-practice basics	2020	9
	-procedures, generally	2020	5
	-Stopping collection in	2007	3
Tax cre	edits		
	-For education	2010	7
	-and PPACA	2012	1
Tax Cu	ts and Jobs Act	2018	1
14/1 04	and voos rice	2018	1, 2, 8
		2019	1, 2, 0
Tax Re	turn	2017	1
1 ax Ne		2013	5
Torre	-Defined for bankruptcy purposes	2013	3
1 axpay	er Advocate	2012	2
	-and penalty relief	2013	2
	-and tax law complexity	2009	1
		2013	1

-and The Taxpayer Roadmap	2019	1
Taxpayer Challenges	2005	7
Taxpayer Bill of Rights	2014	1
Tuxpuyer Bin of Rights	2015	1
	2016	1
Taxpayer service/assistance	2016	1
Taxpayer Roadmap	2019	1
Tax gap	2011	1
8.1	2022	1
Tax Preparers		
-and Penalties	2010	2
-and Standards of Practice	2010	2
-and Sanctions for delay	2012	3
Tax Reform Proposals	1995	7
-Radical Tax Reform	1995	7
	2002	7
Theft Loss, deduction of	2009	4
Third-party Contacts, managing	2006	6
Transaction Codes	2016	2
Transferee Liability	2001	4
· ·	2011	3
	2019	5
Travel expenses, generally	2017	4
Trust Fund Recovery Penalty	2014	7
• •	2019	3
Unreported income	2021	2
Up-front tax system	2011	1
Vinatieri v. Commissioner	2010	5
	2016	3
Voluntary Classification Settlement Program	2019	4
Voluntary Disclosure Guidelines	2003	6
Voluntary Offshore Disclosure Initiative	2013	6
Wage and Income Transcript	2016	2
Waiver		
-Assessment Statute	2011	5
-of Conflict of Interest	2017	8
	2017	1
-of penalties	2013	2
Willfulness		
-and civil penalties	2002	2
	2003	2
	2010	5
-and criminal charges	2013	4
-and FBAR form	2013	3
-and Trust Fund Recovery Penalty	2019	3
Withdrawal of counsel	2012	7
Withholding requirements	2019	2
Withholding Compliance Program	2019	2