

Federal Tax Procedure ©

Objective: This half day course provides an overview of the life of a civil tax controversy before litigation. It begins with an IRS audit and continues through the IRS appeals process.

Learning objectives:

- Highlight the current hot audit issues the IRS is currently pursuing
- Describe how to prepare a client for the audit process and the IRS's new letter audit process
- List the taxpayer's rights and obligations
- Assess the negotiation strategies the practitioner should employ
- Examine alternatives such as offers in compromise or installment agreements
- Assess whether bankruptcy is ever an alternative
- Explain the collection options available to the IRS
- Examine what can be done to fight an IRS lien or levy
- Note the lessons to be learned from court cases and IRS rulings

CPE: 4 hours

Level: Overview

Category: Tax

Prerequisites: None

Instructor: Dennis J. Gerschick

Code: FTXP