Office of Associate Chief Counsel

General Legal Services

Ethics & General Government Law Branch

Room 6404

1111 Constitution Avenue, N.W.

January 4, 2023

Washington, D.C. 20224

I am seeking advice to make sure I do not run afoul of ethics rules.

I am a retired IRS Revenue Officer (9/30/2022). I am now an Enrolled Agent, providing IRS resolution / representation services to taxpayers.

I was approached by a taxpayer who was in my inventory ~5 years ago. The taxpayer has paid off all balances due & filed all returns from that period. He has since been compliant up to the start of COVID issues. At that time, he began to fall behind and has accrued ~$80,000 in unpaid payroll tax. He contacted me to help resolve the issues.

It is important to note that none of the current issues, periods, or balances were part of the case when I worked on it. Neither is the subsequent year.

My question then is, can I accept a case under the following circumstances.

1. I worked the case as an IRS Revenue Officer over 5 years ago. I have since had no contact with the taxpayer until TP contacted me on 01/02/2024.
2. All of TP’s issues from the time I worked the case were previously resolved. Issues now are from 2020 forward.

Thank you,

David Collins

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