

**IRS Solutions**  
SOFTWARE  
A Tax Pro's Best Friend

**WHAT TO LOOK FOR DURING TAX SEASON**

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### Upcoming Webinars

<p><b>What's New What's Cool</b></p> <p>Tuesday, February 18, 2025 10 AM PST or 1 PM EST</p>	<p><b>The IRS is trying to collect my corporate liabilities from ME</b></p> <p>Thursday, February 27, 2025 10 AM PST or 1 PM EST</p>
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### Meet the Team

David, Suzanne & Cindy

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**IRS Webinars** **IRS Solutions**  
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**At age 20,**  
we worry about  
what others think  
of us.  
**At age 40,**  
we don't care  
what they think  
of us.  
**At age 60,**  
we discover  
they haven't  
been thinking  
of us at all.



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**CPE Policy** **IRS Solutions**  
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- Per NASBA regulations you **MUST** register for webinar and answer three of the four polling questions and be on the line for at least 50 minutes.
- CPE certificates will be emailed to those who qualify by the end of next week.

IRS Solutions is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

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**Polling Question #1** **IRS Solutions**  
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**After completing this course:** 

- Gain a basic understanding of what the IRS is thinking and what Congress wants from the IRS
- Identify the tools that the IRS can use and the tools you can use to get what you need
- Know what to look for during tax season to be able to identify those that may need assistance
- Know how to turn your current clients into a profit center

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**The Tax Gap** 

 **Calculating the Net Tax Gap**

$$\begin{array}{r} \text{Nonfiling} \\ \text{Underreporting} \\ + \text{Underpayment} \\ \hline \text{Gross Tax Gap} \\ - \text{Enforced \& Other Late Payments} \\ \hline \text{Net Tax Gap} \end{array}$$

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### The Tax Gap

Table 1. Tax Gap Estimates for Tax Years 2014–2016 and Projections for Tax Years 2017–2019, 2020, 2021 and 2022  
(Money amounts are in billions of dollars)

Tax Gap Component	TY 2014–2016 [2]	Projections [1]			
		TY 2017–2019 Revised [2]	TY 2020 Revised	TY 2021 Revised	TY 2022
Estimated Total True Tax	\$3,307	\$3,644	\$3,883	\$4,673	\$4,635
Gross Tax Gap	\$496	\$549	\$581	\$758	\$696
Nonfiling Tax Gap	\$39	\$41	\$41	\$57	\$63
Underreporting Gap	\$398	\$444	\$480	\$554	\$539
Underpayment Gap	\$59	\$64	\$60	\$97	\$94
Voluntary Compliance Rate	85.0%	84.3%	85.0%	84.9%	85.0%
Enforced and Other Late Payments	\$68	\$70	\$80	\$90	\$90
Net Tax Gap [3]	\$428	\$480	\$501	\$617	\$606
Net Compliance Rate	87.0%	86.8%	87.1%	86.8%	86.9%

[1] These figures will be updated as more complete compliance data become available.  
 [2] The estimates and projections are the annual averages for the covered time frame.  
 [3] The net tax gap is the gross tax gap reduced by the amount of enforced and other late payments that will eventually be paid.  
 Detail may not add to total due to rounding.

Pub. 5869 (10/24)

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### Transcript Delivery System

I always like to know that the IRS knows... So the best place to start with any case is with a copy of your clients transcripts

Transcripts provide a wealth of information:

- Account Transcripts
- Wage & Income Summary Transcripts
- Wage & Income Detail Transcripts
- Return Transcripts

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**Review the Assessment** IRS Solutions SOFTWARE

- Did the taxpayer prepare and file the return?
- If yes, do the numbers shown on the transcripts match the return filed?
- Are there any additional assessments (audits or penalties)?
- If yes to an audit, did the TP show up for the audit?
- Is there room for an audit reconsideration?

- Were all payments/withholding accounted for?
- Are the CSEDs/ASEDs correct?

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**Polling Question #2** IRS Solutions SOFTWARE



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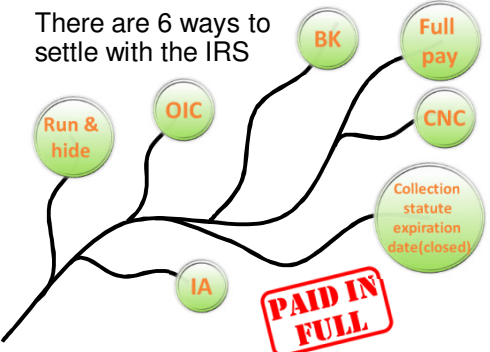
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There are 6 ways to settle with the IRS



**PAID IN FULL**

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### Statute of Limitations IRS Solutions SOFTWARE

A statute of limitation is a time period established by law to review, analyze and resolve taxpayer and/or IRS tax related issues. (IRM 25.6.1.1)

There are three types of Statute of Limitations

**A SED** Assessment Statute Expiration Date  
 Generally, the statute of limitations for the IRS to assess taxes (TFRP) on a taxpayer **expires three (3) years from the due date of the return or the date on which it was filed**, whichever is later

**R SED** Refund Statute Expiration Date  
 Three years to claim a tax refund **-PERIOD(?)**

**C SED** Collection Statute Expiration Date

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### CSED Tolling events IRS Solutions SOFTWARE

- Filing of an Offer in Compromise
- Bankruptcy (for taxes not discharged)
- Military Deferment
- Leaving the country for at least 6 months
- Certain Collection Due Process hearings (CDP)
- Filing for Innocent Spouse Relief
- Requesting a taxpayer assistance order
- IRS could bring suit

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









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### Transcript Reading IRS Solutions SOFTWARE

Federal Tax Detail Total Tax Due: \$1,518,172 Preview PDF Export to Excel Save to Documents

Hide \$0 due rows

Who  Primary  Spouse

Tax Year	Form	Tax Due	Filed	Filing Status	NFTL	Estimated CSED	Last Download (in days)	
2015	1040	\$221,472	Yes	Married Filing Joint	Yes	12/21/2026	44	  
2016	1040	\$367,738	Yes	Married Filing Joint	Yes	11/20/2027	44	  
2017	1040	\$440,477	Yes	Married Filing Joint	Yes	11/19/2028	44	  
2018	1040	\$239,014	Yes	Married Filing Joint	Yes	12/20/2031*	44	  
2019	1040	\$60,628	Yes	Married Filing Joint	Yes	08/08/2032*	44	  
2021	1040	\$188,843	Yes	Married Filing Joint	Yes	11/14/2032	44	  

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### Transcript Reading

Calculate CSED

CSED Events For 2015

Code	Assessment	Date	Amount	Estimated CSED*
150	Tax return filed	11/21/2016	310,883.00	12/21/2026
170	Penalty for not pre-paying tax 12-21-2026	11/21/2016	4,224.00	12/21/2026

Tolling Extenders

Code	Explanation of Transaction	Start Date	End Date	Days	Extra	Extra End	Status
971	No longer in installment agreement status	02/13/2017	02/13/2017	0	30	03/15/2017	Closed

Consolidated Tolling

Start Date	End Date	Days
02/13/2017	03/15/2017	30
Total Extra Days		30

\* All CSED calculations are estimates and may not correspond to the exact date determined by the IRS. For absolute certainty, please contact the IRS.

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### Is the CSED Correct?

Reports

← Back to Control Center Reports

CSED Mismatch Export to Excel

Taxpayer *	Tax Year	Form	Calculated CSED	IRS CSED
Ehrhart, Emilia	2015	1040	10/31/2026	11/30/2026
Warning, David	2019	1040	10/10/2032	08/04/2031
Warning, Jane	2019	1040	10/10/2032	08/04/2031

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### What will your Client Qualify For?

It all starts with the Form 433

- OIC/IA/CNC
- Bankruptcy (Possibly dischargeable)
  - 3 year rule
  - 2 year rule
  - 240-day rule
  - Liens attaching to any assets?

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**Polling Question #3** IRS Solutions SOFTWARE



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**Tax preparation** IRS Solutions SOFTWARE

If you are reviewing last years return (or a current return) it is often valuable to strike up a conversation with your clients

- If there is a balance due, ask if they paid it last year or if they are able to pay it this year.
- Talk about penalty abatement: Rewards taxpayers who have a good history of compliance
- Is it to late to adjust their withholding for this year? Do they need to make estimated payments.
- Discuss the company payroll. Do they issue Form 1099's?

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**Form 2848 v. Form 8821** IRS Solutions SOFTWARE

Should you secure a Form 2848 or a Form 8821?

Form 8821 allows you to receive and give information to the IRS

Form 2848 allows you (and may require you) to represent your client in front of the IRS. (Must be licensed).

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**Form 2848 v. Form 8821** **IRS Solutions**  
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When selling IAN, I usually secure this form for the current + 3 years.

I just have a thought, a new option for sale of IAN +, Order transcripts back to 2000 so your client can have a complete history. They will receive:

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**Polling Question #4** **IRS Solutions**  
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# Thank You

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