**Weekly Webinar – Week 4**

**Housekeeping Items**

1. **433D and Manual Payments** – we are getting a great many calls from clients trying to figure out why the IRS did not take a payment from their account on the 1st payment due date. PLEASE begin telling clients that until they receive the Direct Debit Letter from the IRS, they must make manual payments. The letter will tell them the date of the first direct debit payment. Until then, they must make payments manually. Also, they should be aware that it might be 60-120 days before the IRS gets the direct debit set up.
2. **Customized Resolution Plan (CRP)** – How is this sold, and what should you do?
3. **Affiliate Partner 1099’s** – if you need to correct any of your information – Name/Address/SS#/EIN etc. – we need that info immediately today. 1099’s should be mailed out in the next day or so.
4. **Update to Affiliate Partner Packet** – last night, Support pushed out updates to the your Affiliate Partner Packet, which includes:
   1. Most recent Weekly Webinars
   2. State Resolution Closing Letters
   3. Updated Financial Disclosure Form that is only two (2) pages.

**Training Module – Identity Theft Consultation**

**IDENTITY THEFT CONSULTATION** - Client has indicated to TDN that Client believes or has been notified that there is suspicious activity regarding Client's tax filings or income reported to the IRS from employers for which Client did not work. Client wishes to authorize a Licensed Tax Professional (Attorney, Certified Public Accountant, or Enrolled Agent) to act on Client's behalf to investigate the suspicious activity with the IRS. TDN will provide Client with an analysis of the situation and advise Client of appropriate next steps. If appropriate, TDN will work with Client to complete and file all necessary documents and affidavits required by the IRS to substantiate the occurrence of identity theft. Client understands that this service is consultative in nature and that all documents and affidavits will be filed at the discretion of TDN and/or its agents.

**Scope of Service**

If you determine that Identity Theft has in fact occurred, then we need to take the following steps:

1. If we are not already contracted for the ID Theft Consultation, then please submit a re-contracting request so that we can get it added to the client’s service agreement and so that we can pay you for the service.
2. Prepare IRS Form 14039 for the client to sign (you will need an original signature – blue ink).
3. You will need a copy of their Driver’s License, and Social Security Card.
4. Prepare Client’s tax return for the year of Identity Theft (paper return – original signature – blue ink)
5. Mail to normal IRS Service Center, and they will forward to the Identity Theft Victim Assistance Group.
6. Tell client that they will receive an acknowledgement letter from the ID Theft unit.

Then what?

* If the client’s return for the year of identity theft is a refund, then move forward with the resolution. The return will not create a new balance due, and therefore the other years of debt CAN be put into a resolution, and you can close the case without waiting for the Identity Theft Unit to finish processing.
* If the client’s return for the year of identity theft shows a balance due, then we will need to wait for the debt to be assessed, and included in the resolution before the case can be closed. If the client is CNC, let’s get all of the other years into CNC to stop collections, and then wait for the ID Theft year to process. Once it processes, it is an easy call to get the outstanding year included in CNC. If an IA or PPIA is required, then ask the ACS Rep to put 60 day holds in place until the ID Theft year is cleared. Try to avoid 30 day holds. Let’s cut the number of times you need to call ACS for a hold on the accounts.

**Tax Cheat of the Week**

**The doctor who poisoned patients for profit:** A Detroit-area hematologist-oncologist who owned a cancer treatment clinic and diagnostic testing facility: "prescribed and administered unnecessary aggressive chemotherapy, cancer treatments, intravenous iron and other infusion therapies to 553 individual patients in order to increase his billings to Medicare and other insurance companies."

In each case, he either gave a bogus cancer diagnosis to a healthy patient or prescribed the wrong treatment for the cancer a patient had, according to the [Detroit News](http://www.detroitnews.com/story/news/local/oakland-county/2015/07/10/farid-fata/29955103/).

The doctor pleaded guilty to health care fraud, money laundering and conspiracy to pay or get kickbacks. He was sentenced to 540 months in prison and ordered to pay $17.6 million.

Moral to this story – get a 2nd opinion, 3rd opinion, etc. any time you are diagnosed with a serious ailment. (Source: CNN)

**The permanent resident of the "Kingdom of Heaven" who avoided taxes for years:** Not everyone feels obligated to pay their taxes. A woman in Minneapolis didn't file income tax returns or pay federal taxes for more than seven years for the excavating business she ran with her husband.

When she learned she owed taxes, penalties and interest for those years, she spent another 8 years trying to obstruct the IRS through so-called "frivolous filings."

Among her false claims during that time: She and her husband had federal tax withheld by banks and credit card companies. They were not U.S. citizens, but rather permanent residents of the "Kingdom of Heaven." And there is no such thing as money.

She was sentenced to 24 months in prison. (Source: CNN)