**Weekly Webinar – Week #7 – 2016**

**Housekeeping Items**

1. Tax returns MUST be signed by the preparer. Unsigned returns will not prevent compensation being issued but could result in penalty if we have to file them later b/c they went missing.
2. Reminder that March 1st preferred/elite partners can only submit cases for payment that meet the following requirements:
   1. CNC must have managerial approval – receipt of this approval MUST be in your closed case summary.
   2. Any IA, other than NDIA, must show as pending on AT’s. If AT’s are not available in Dice the NWP must provide them for all tax periods with a debt.
      1. NDIA’s must have verbal approval of acceptance. Mailed in NDIA’s are not acceptable unless the IA shows pending on AT’s or NWP has followed up and received verbal approval amount will be accepted.
   3. Final letter saved in either the notes and/or shared folder. Final letter must cover all services listed on contract.
   4. State POA service compensation will only be issued if you file a POA and contact the state. If you prepare state TR and don’t put in your closed case summary that you contact the state to verify no other balances or that you worked with the state to ensure refunds/credits were applied accordingly compensation will not be issued. How do we know what you did if you don’t tell us?! State POA services do not require an IA be set up but it does require due diligence to ensure there are no underlying issues unknown at the time of contracting.
3. Any closed case tasks that your follow up has been completed please email your NA.
   1. Lela & Corey are no longer with TDN – Shannon/West & Eddie/East. Questions on who your NA is email your.case.
4. Please review deal tab in Dice to ensure all services on contract have been performed. Have had several cases submitted without the state side being address despite being listed clearly on the SA and deal tab.
   1. Always address state service first so any IA $$ can be included on 433.
5. Recheck CAF!
   1. Prior to closing a case, please review case for any oddities such as a tax period that previously did not have debt going into AUR/Exams.
      1. If tax period enters exams AFTER you set up IA/CNC it is our duty to inform the CL and explain what to expect. Please refer CL back to TDN once CP2000 notice is received. The relaying of this information needs to be included in your closed case summary to TDN and should also be included in your final letter.
      2. If tax period enters exams BEFORE IA has been set up please inform CL what to expect and request copy of CP2000 notice. If the client agrees to the new balance then please have them sign the notice and return to IRS. This new balance needs to be included into the IA being established. If they disagree with the balance, please review the notice with the client to determine if new debt can be disputed. If CL wants us to submit docs to prove expenses for example, this will require a recontract to add in Audit reconsideration and a new fee to be charged. If it is a simple solution then please, in the best interest of the CL, advise the client what needs to be faxed and where. If you have questions on whether to recon or not let us know.
6. IRS, beginning in March, will begin to send cases out to private collection agencies. There is very specific criteria for cases that will go out to these private collection agencies – CNC, CSEDs, dollar amounts, etc. These private collection agencies are being paid 25% of all recovered dollars. Our expectation is that working with them will be challenging, and holding these private collection agencies accountable to the IRM for “reasonable” collection actions may prove to be VERY challenging. We still are not certain how this work, or what kind of training the individual collectors are going to have in IRS debt resolution. However, if you get a call from a collection agency representative, or your client gets a call from a collection agency representative we strongly recommend that you call ACS and verify that the case has been referred to a private collection agency, and then attempt to get the case moved back to ACS. It may be difficult initially to distinguish between a “scam call” and a call from a private collection agency.
7. IRS has also started to revoke, suspend, and deny passports. Let us know if you come across one of these cases, and how things get worked out.

\*Closed case summaries – 99% are doing a GREAT job! The other 1% -ehhh. Please realize that this closed case summary is very important to TDN being able to close the case and pay you. We are unfamiliar with the innate details of the case and will not scroll through notes to find out details. So in an effort to prevent delays and several emails please be cognizant of your closed case summary and put everything that you think might be questioned in there. For example, Tax prep for 2009-2014. 2012 No filing Requirement so not prepared/State POA consult- Contacted state and verified no balances/not looking for any missing returns.

**Training**

IRM Case Resolution Deviation – Effective until September 30, 2016. See PDF that accompanies this Webinar.

**Tax Cheat of the Week**

Roughly 4,550 people have paid more than $23 million over the past two years to scammers claiming to be employees of the Internal Revenue Service (IRS), according to a news release from the Treasury Inspector General for Tax Administration.

The Treasury Inspector General, J. Russell George, reports that while progress has been made in the investigation of “the largest of its kind” scam, the case is still underway and taxpayers are urged to remain on “high alert.”

According to the release, a scammer calls an individual and claims to be from the IRS. The scammer tells the person that they have unpaid taxes and threatens him or her with a criminal violation, immediate arrest, deportation or loss of a business or driver’s license unless they settle the fees via a debit card or a wire transfer. In order to feign legitimacy, the scammers use tactics such as using a robocall machine, knowing the last four digits of the individuals Social Security number or sending fake IRS emails. “The increasing number of people receiving these unsolicited calls from individuals who fraudulently claim to represent the IRS is alarming,” George says. “At all times, and even after the tax filing season, we want to make sure that innocent taxpayers are alerted to this scam so they are not harmed by these criminals.”

George advises to hang up immediately if you receive a phone call from somebody claiming to be from the IRS demanding immediate payment. An estimated 736,000 people have reported receiving these calls since October 2013.

Over the summer, one of the ringleaders of the extortion scam was sentenced to more than 14 years in federal prison. According to a [press release](http://www.justice.gov/usao-sdny/pr/ringleader-extortion-ring-sentenced-more-14-years-manhattan-federal-prison-massive-call) from the Department of Justice, Sahil Patel helped organize the U.S. side of the fraud, which is run through “call centers” in India.