



Tax Professional Program Packet

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Welcome!

Welcome to Tax Defense Network. We are delighted to have you join Tax Defense Network's growing team of Licensed Professionals, and it is my pleasure to provide you with these introductory materials and overview of the Partner Program. Please review them over the next few days and contact us with any questions. This packet is intended to further your understanding of the way Tax Defense Network (TDN) operates as a company. It includes information about TDN policies and procedures as well as important contact information and instructions on using software and systems unique to TDN. We ask that you read this packet thoroughly and keep it for future reference.

Our success, in large part, is due to our client focused company philosophy of **FIRE** and **ICE**:

FIRE signifies **Fully Informed with Reasonable Expectations**. Honesty and integrity are essential qualities in the tax resolution industry. Tax Defense Network is committed to ensuring that our clients are fully informed of their situation and their options moving forward both before and after they contract Tax Defense Network for services. Tax Defense Network is also committed to providing clients with realistic expectations regarding their tax debt situation, the services TDN will provide, their options and the likely outcome of their case. By ensuring clients are fully informed with reasonable expectations, we create a relationship built upon honesty and trust with our clients.

ICE stands for the **Ideal Client Experience**. Tax Defense Network is dedicated to providing each client with an ideal client experience from the time of their initial consultation to after their case is closed. ICE means returning phone calls promptly, always treating the client with courtesy and respect, and empowering them by keeping them up to date with progress on their case and of all available options as you work through their case. We strive to make the process of tax debt resolution as painless as possible for our clients.

Again, welcome to Tax Defense Network. We are looking forward to you joining our team!

Your Relationship with Tax Defense Network

Partner Program Manager

Haley Sparks oversees all day-to-day operations that keep the Network Program functioning and succeeding. They are responsible for the oversight of the Partners and the Network Team who handle case assignment, client concerns, closures, cancellations, the overall management of partner case inventories, partner payments, and case progression.

Partner Program Supervisor

The Partner Program Supervisor is your main point of contact with TDN. They will assist with on boarding and help you grow within the role.

Partner Program Administrator

Your Partner Program Administrator Team is your secondary contact at Tax Defense Network. You should contact your Program Administrator Team as your primary resource for routine servicing, client questions, contracting issues, invoicing, or business process related questions. This is reported through the Partner Program Helpdesk. Your Program Administrator Team will verify and process both closed and cancelled cases. They will also act as an intermediary between you and the client when the client contacts TDN for servicing or billing related questions. They will keep you apprised of any relevant information and notify you if there are any changes regarding a client's account with TDN. In addition, they will keep an eye on the notes and reach out to you when progress is not documented in order to ensure that we are providing the best service possible, and that no client is left behind.

Contact Information

IT Support		904-309-8205 https://support.taxdefensenetwork.com/
Haley Sparks	Partner Program Manager	904-364-9652 Haley.sparks@moneysolver.org
Maria Pimentel	Partner Program Supervisor	904-373-76889 Maria.pimentel@moneysolver.org
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Tiffany Henderson	Tax Professional Administrator	904-670-7749 Tiffany.henderson@moneysolver.org
Sydney Myers	Tax Professional Administrator	904-385-2234 Sydney.myers@moneysolver.org
Maryann Bennett	Tax Professional Administrator	904-373-4914 Maryann.bennett@moneysolver.org
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Software and Systems

Dice

TDN provides our Network Partners with a Remote Desktop System environment (RDS). It is a proprietary software system called DICE. We also have an instant messaging system – MICROSOFT TEAMS; it is strongly encouraged to receive instant advice or response to any questions/concerns as well as the internal team to notify of any RUSH or immediate need issues. Additionally, RDS also has a TDN specific email account through Outlook.

The instructions for logging into RDS and the initial DICE set up are contained in the Onboarding email from Support.

Information regarding the email system has already been provided. If you have questions regarding any of these programs, please contact IT Support (see contact section)

DICE software is our case management software and is the primary system that you will use. It is absolutely imperative that you maintain ALL records of client contact, IRS encounters, and case progress in DICE. DICE has a great deal of functionality that will help you to understand a case from inception through every contact in addition to your own to allow for an efficient and thorough analysis of the client's current situation. This system also includes a built-in financial analysis. We will provide you with a test account for you to explore Dice functions.

A few of the features and benefits of DICE:

- Automated Power of Attorney production
 - We will produce your Federal Power of Attorney for every new client and send it to the client in the "Welcome Email." You can also generate a new POA at any time.
- Automated production of financial documents
 - You enter the information into the Financial Analysis Worksheet from the client's Financial Disclosure Form, and the system will produce a 433A, 433F, 9465 or a 433D.
- Task management system
 - When you log into DICE you will know every day who needs to be contacted that day and why dictated by your prior task note. All of your client's contact information and case notes are easily viewed to allow for targeted and efficient client contact.
- R:Drive Document Storage
 - Storage space for client documents that is automatically backed up. You will not need to email client documents to us because they will be stored on the R:Drive

Note, RDS/DICE is set up via a VPN (Virtual Private Network) and the site is secure, well protected, and monitored 24/7/365 by our IT professionals. If you have questions about how to use any of the functions in DICE or run into a glitch / issue, please contact either a Partner Program Supervisor or someone on the Support Staff.

Email Through Outlook

Your new TDN email account is accessible via your web browser. The web-based version of Outlook is called Outlook Web App, which will be referred to as OWA. It is very robust and supports many of the features of the desktop version of Outlook. <https://www.office.com/>

Email on Your Phone

People are always on the move in today's business world. Here at TDN we acknowledge the need to have your emails accessible while you are on the go. If you would like, you can add your new TDN email account to your Android or iPhone. If this is something you wish to do, please submit contact support (see contact section). Here are the settings you will need to add it to your phone as well as a link to instructions per device.

Account type: Exchange ActiveSync

Username: firstname.lastname@taxdefensenetwork.com (ex: john.smith@taxdefensenetwork.com)

Note: Make sure you use @taxdefensenetwork.com not MoneySolver.org

Password: Windows/Remote Desktop password

Please note, you may need to adjust how far back your phone syncs your emails, so older emails don't appear to be "missing."

Calls Through Zoom

We have set you up with a phone number through the Zoom application. You can make outbound calls, take inbound calls and text clients through the application. You also have a voicemail inbox.

Partner Program Helpdesk

The Partner Program Helpdesk is used for almost all day-to-day requests. This is a ticket system where you submit requests for payment, case closure and report any potential issues on a case. The administrators are automatically assigned these tickets and will be in communication with you throughout the process. The system logs everything and an email is sent in conjunction with any update.

This is a website that you must be logged into the VPN to access.

partnerprogram.taxdefensenetwork.com

The username and password will match what you set up with the IT team at the time of onboarding.

Client Communications

Case Assignment

Tax Defense Network reviews each file and will assign it to the most qualified partner using the information you have previously provided to us. Once the first payment is received, and the case is now ready to be pushed to the assigned representative. TDN will email new clients with your contact information and contact time frame, the client should be expecting your call. If you feel you received a case you are not qualified to handle, please contact the Program Administrator Team ASAP so we can transfer the client for timely contact. We will also send you a docu-signed 2848.

Case Documents

Once a case is ready to be worked, the information will be provided to you via email. The email subject line will say ****new case****, and the client's information will be attached to the email. Additionally, the client will now be listed in your DICE software, and you will have an assigned task to contact the client. It is required to review the "DEAL" tab in DICE carefully before contacting the client for the first time.

Power of Attorney

On most cases it is our procedure to do a debt and compliance check with the IRS to provide you with additional information for your initial call. This is completed in 80-90% of cases prior to assignment. A summary of the Debt and Compliance Check is provided on the "Debt Sheet". Keep in mind that the Debt Sheet information was provided by a PPL representative and may not be entirely accurate. We also provide account transcripts for all years with balances due and wage and income transcripts on all years we're contracted for tax preparation. We have all clients sign an 8821 and, in most cases, a 2848.

In the client Welcome email, we will provide the signature page of the general 2848 if the client has already signed; if not available, the client is instructed to print the POA, sign it, and then fax/email the POA to you. It is your responsibility to secure the POA from the client and submit it to the CAF unit. We ask that you save a copy of all POAs to the client file before submitting to CAF. It is also your responsibility to provide the client with any state POAs if required based on the signed service agreement. PLEASE IMMEDIATELY OBTAIN BOTH THE FEDERAL AND STATE POA'S AS QUICKLY AS POSSIBLE.

Note, all state cases require an immediate Debt, Compliance and Collections Status check with the State as soon as you have a signed State POA.

First Contact

You are required to contact the client within the first 24 hours of assignment if it is a rush case and within 1-2 business days if it is not. ****You MUST read the deal tab in Dice prior to contacting the client for the first time! ****

The first contact should be a dynamic review of the client's situation and expectations. Your goal should be to create a solid plan with the client as to how each of you will move forward toward the desired resolution, as well as reminding the client of their specific tax position and potential actions by the IRS. **Notes are required for ALL touch points with the client – if it is not in the notes, we assume it did not happen.**

TDN has created a call outline that covers before the call, during the call, and after the call, which is included in this packet on pages 16-18.

Contact Policies

TDN has a client first focus, as supported by our FIRE and ICE policies. To ensure that no client is left behind, **TDN requires that all clients be called on a regular basis.** This time frame may change depending on the urgency of the case or case status; however, every client should receive competent and relevant communication on a regular basis.

A general rule of thumb is to contact every client at least once every two to three weeks. If you are going to go longer without contact, make sure the client knows your anticipated contact time frame and the purpose for the delay. For instance, you may decide to set your next contact with a client four weeks out based on receiving an interim letter from the IRS requesting 45 days to review a submitted financial. Make sure you review the projected contact time frame with the client, the purpose for the extended contact time frame, and that you will contact them sooner if the situation changes or if additional information becomes available. Please note that there should always be a valid reason to push out contact further than 3 weeks.

All case related contact (whether with the client, the IRS, an RO, etc.) must be noted in DICE. Failure to properly note the client's file can cause a disconnect that may result in very serious client issues (i.e., case cancellations, refunds, case transfers, BBB Complaints, and regulatory action). Remember that from time-to-time clients call TDN for an update on their case, if there are notes providing us with the case status, an update is simple. When there are no notes available, providing an update becomes a very cumbersome process. Also, notes can help to insulate you from actions that could be averse to you and TDN. For instance, if we receive a call from an upset client, and there are no notes, this now may result in needing to transfer the case away from you or may be forced to give the client a refund. All of which could lead to TDN offsetting the initial payment you received for the case.

Understanding the Onboarding Process for New Clients

Tax Defense Network strives to provide **FIRE** and **ICE** on every case. The first step involves a consultative conversation with the client regarding their situation as they see it and what potential options they have. The Resolution Consultant will discuss the clients tax balances, history with the IRS or state DOR, financial situation and goals for resolution. During this conversation, a Resolution Consultant matches the situation to specific services based on that initial conversation and the information provided by the client.

If you find after initial conversation that services need to be added, removed, or clarified we will make every attempt to reach the client and correct the contract. Our goal is to eliminate your need to recontract a brand-new case, as it does not provide the Ideal Client Experience. Please understand this is not always possible and after your initial contact with the IRS or state you may have to submit a recontract request via the Expert Care Helpdesk. For more information regarding Recontracting please see the Recontracting section of this packet.

Initial Client Expectations and Concerns

Although Tax Defense Network attempts to level expectations through our layered Sales process, our Sales team are not the experts, nor are we always provided all the information up front and so occasionally clients may not like the information given or are set on the idea of a “better outcome.” We ask that you do a thorough review of each case as you receive it so that you fully understand the contracted services. When you have the welcome call with the client, please confirm their services and ask, “what is your ultimate goal (GEM) and what are you expecting TDN to accomplish?” If the client’s expectations are off from what we can achieve with them, please take the time in the beginning of the case to try to reset their expectations and match with necessary services to accomplish.

We understand that we cannot make 100% of our clients happy 100% of the time. As you are already aware, dealing with tax debt is stressful, and it is easy for clients to push their stress and frustration onto those who are trying to help. Although it is your responsibility to make all best efforts to correct this concern, if an issue ever arises with a client that you cannot successfully overcome, we encourage you to contact your Tax Professional Administrator Team through the Partner Program Helpdesk to make a final attempt to rectify the situation. If we are unable to overcome an issue, representatives within Tax Defense Network would step in and handle any communication.

New Cases and the Deal Tab in Dice

The Deal tab provides you with information about the client's situation. It also outlines the services that will be provided and details about the client's personal circumstances. The client's expectations are also included for the services they have contracted with us to provide. The Deal tab will provide guidance on how to handle the client.

Understanding the Deal tab

The information below is intended as a brief overview of the Deal tab. It is required that you review the information under the Deal Tab prior to contacting the client.

When you select the Deal tab, all of the areas will be expanded, and it will look like this:

Edit Account - Cheetah, Chester - karle.simmonsnm - Netwkr Mgr

Generate Forms Save & Return Close & Return Client Perception Generate POA Forms Reassign POA Group

Account Name Cheetah, Chester SSN 123-45-6789 Time Zone Central -1 Phone Notes

Spouse SSN Home Phone 904-421-4410 Work Phone

Company Name Lito Fray EIN Mobile Phone Fax

Street 1961 Frito Lay Way Email 1 cheesycat@gmail.com More...

City Plano State TX Zip/P.C. 75023 Email 2

Client Folder Chester Cheetah Browse...

LTPs On POA Grp LTP 1 karle.simmonsnp LTP 2 LTP 3

POA Years POA Signed <M/d/yyyy> 13 POA Revoked <M/d/yyyy> 13

Reso Summary Reso Dashboard Civ Pens Summary Account Taxable Entity Deal Network Foxhound Notes Notes Taxable Entities Acct Transactions Acct Transcripts CAF Summary CAF Detail Attachments

Collapse All

Task/Account Information Service/Fees

LTP/TA Information Debt Owed PPL 0 Is Self Employed? Lowest Accepted Payment 0 Has Employees? Highest Accepted Payment 0

Attention F4

Pitch

Special Projects Network Deal - Client does not have the ability to pay TDN full fee OR it is a service TDN does not offer (e.g. OIC). Before discussing fee with Manager, you must know:

Key Client Data Tax-IRS 0.00 MDI 0.00 401k 0.00 IRA 0.00 Other 0.00 Tax-State 0.00 Equity 0.00 Credit 0.00 Cash 0.00 Financial Notes State Desired I/A Amount 0.00 Up To 0.00

All Communications with or from the IRS Instalment Agreements/History

Cause of Debt Compliance

If you click on “Collapse All”, it will collapse the sections down and provide you with the following view:

The screenshot shows the 'Edit Account - Cheetah, Chester' window in the Netwkr Mgr application. The window has a title bar with standard OS controls. Below the title bar is a navigation bar with tabs: Reso Summary, Reso Dashboard, Civ Pens, Summary, Account, Taxable Entity, Deal, Network, Foxhound Notes, Notes, Taxable Entities, Acct Transactions, Acct Transcripts, CAF Summary, CAF Detail, and Attachments. The 'Deal' tab is currently selected. Above the main content area, there are several buttons: 'Generate Forms', 'Save & Return', 'Close & Return', 'Client Perception' (dropdown), 'Generate POA Forms', and 'Reassign POA Group'. The main content area is divided into several sections. On the left, there is a form for account details including fields for Account Name, Spouse, Company Name, Street, City, State, Zip/P.C., SSN, EIN, Time Zone, Home Phone, Mobile Phone, Email 1, Email 2, and Client Folder. On the right, there is a form for POA details including fields for LTPs On POA Grp, LTP 1, LTP 2, LTP 3, POA Years, POA Signed, and POA Revoked. Below the navigation bar, there is a section with a button 'Expand All' and three collapsed sections: 'Task/Account Information', 'Pitch', and 'Deal Out/Next Step'. The 'Task/Account Information' section is expanded, showing a sub-section 'Service/Fees'.

You can now see the drop-down tabs for each section:

This is a close-up screenshot of the collapsed sections in the Netwkr Mgr application. It shows three sections, each with a drop-down arrow on the left and a label on the right. The sections are: 'Task/Account Information' with a sub-section 'Service/Fees', 'Pitch', and 'Deal Out/Next Step'.

Task & Account Information Section

The screenshot shows a software interface with a light blue header bar containing a tab labeled "Task/Account Information". Below the header, the section is titled "LTP/TA Information". It contains several input fields: "Debt Owed PPL" with a value of "0", "Lowest Accepted Payment" with a value of "0", and "Highest Accepted Payment" with a value of "0". To the right of these are two dropdown menus: "Is Self Employed?" and "Has Employees?". Below these fields is a section titled "Attention F4" followed by a large, empty text area with a vertical scrollbar on the right side.

The amount of IRS debt owed at the time we contacted PPL for the debt and compliance check will be listed in the field called "Debt Owed PPL." During the initial consultation, our Resolution Consultants ask each client to provide them with a payment range that they think is affordable to them – These amounts go into the "Lowest Accepted Payment" and the "Highest Accepted Payment" fields. They also fill in if the client "Is Self Employed" <yes or no>, and whether the client "Has Employees?" <yes or no>

Services and Fees Section

You will see the services that we are contracted to perform for the client (example below).

The screenshot shows a software interface with a light blue header bar containing a tab labeled "Service/Fees". Below the header, the section is titled "Services Provided". It contains a list of services in a table-like format with a light blue header row labeled "Services". The services listed are: "CONSULT12 - BUSINESS POWER OF ATTORNEY CONSULTATION AND REPRESENTATION", "TAXPREP09 - PREPARE FEDERAL EMPLOYMENT TAX RETURNS FOR A BUSINESS (Form 940, Form 941, Form 943, or Form 944)", "TAXPREP16B - ATTEMPT REVERSAL OF BUSINESS TAX ASSESSMENT DUE TO SUBSTITUTE FILING BY IRS.", "TFRP01 - TRUST FUND RECOVERY PENALTY NEGOTIATION (ACTIVE BUSINESS).", "IA20 - BUSINESS ASSET PROTECTION PLAN (PPIA) - FEDERAL", and "TAXPREP13 - CLOSE CORPORATE FILING REQUIREMENT." The list is contained within a scrollable area with a horizontal scrollbar at the bottom.

Pitch Section

Our Resolution Consultants take notes during the client consultation and are required to ask a series of specific questions of the client so that we have a “client specific picture” of their tax situation. The specific fields are listed below.

The screenshot shows the 'Pitch' software interface. At the top, there's a 'Special Projects' dropdown menu with the selected option being 'Network Deal - Client does not have the ability to pay TDN full fee OR it is a service TDN does not offer (e.g. OIC). Before discussing fee with Manager, you must know:'. Below this is the 'Key Client Data' section, which contains several input fields for financial information: Tax-IRS (0.00), MDI (0.00), 401k (0.00), IRA (0.00), Other (0.00), Tax-State (0.00), Equity (0.00), Credit (0.00), Cash (0.00), Financial Notes, State (a dropdown menu), Desired I/A Amount (0.00), and Up To (0.00). Below the 'Key Client Data' section are four text input areas with labels: 'All Communications with or from the IRS', 'Installment Agreements/History', 'Cause of Debt', and 'Compliance'. There are also two more text input areas labeled 'Has Talked To' and 'Financial Situation'. At the bottom, there are two more text input areas labeled 'Rock' and 'Gem'.

In the top section we gather some very basic financial information from the client. Clients are asked to tell us what they owe to the IRS and to the State (if applicable).

We ask each client, “What do you think you have left over at the end of the month once all of your bills are paid?” and the client’s answer is put into the MDI field (Monthly Disposable Income). Sometimes, if the client answers “I don’t know”, then the Resolution Consultant will dig in, and ask the client to provide a quick overview of their monthly income and expenses so that an MDI can be calculated. This may not be the client’s accurate MDI, but it is an indication as to the client’s perception of their ability to pay on their tax debt.

We then ask questions like, “How much equity do you have in your home? Do you have a 401k or other retirement account(s)? How much do you pay on credit card debt every month? How much do you think you can pay the IRS every month? Up to? Do you have an IRA, and if so, how much is in the account? How much cash do you have in the bank? Do you have any other investment accounts or assets that need to be considered?”

Notice there are section specific notes. So, clients are asked open ended questions so that the Resolution Consultant can evaluate their tax situation. For instance:

All Communication with or from the IRS - “When was the last time you received a letter from the IRS? What did the letter say?”

Cause of Debt - “What happened that you ended up owing the IRS?”

Has Talked to - “Who have you talked to about your tax situation?”

Installment Agreements/History - “Have you ever been in an installment agreement to pay your tax debt? How much were/are you paying/month?”

Compliance - “Are all of your tax returns filed? Have you missed filing any of your returns? What years need to be filed? Are you making estimated tax payments?”

Financial Situation - “Tell me about your current financial situation? Are you a wage employee or are you self-employed?”

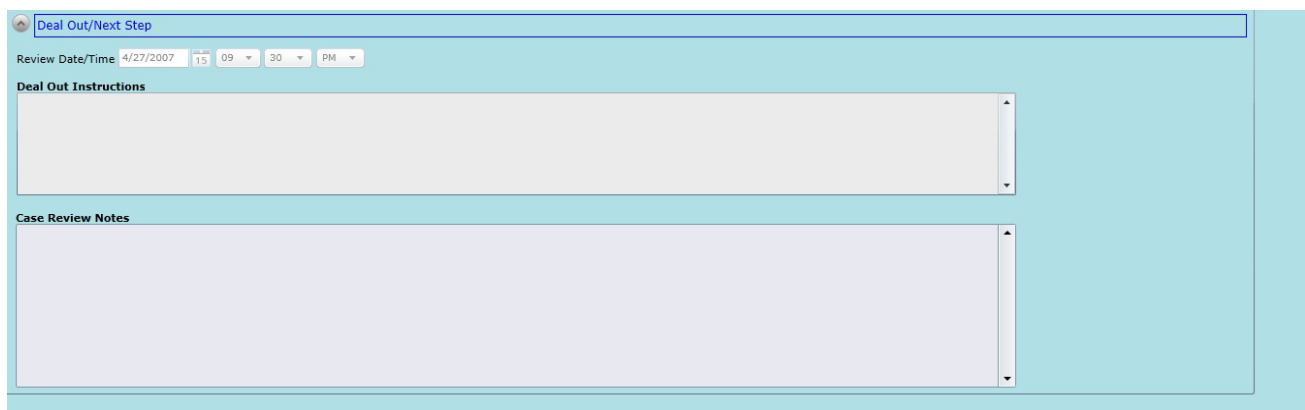
The sections for **ROCK** and **GEM** are extremely important.

The **ROCK** answers the question – “What made the client call?” - The debt consultant tries to get the client to open about what happened to suddenly make their tax debt a priority to deal with today. Often the answer is an IRS notice in the mail, wage levy, or bank levy. Sometimes a spouse has yelled at them to get their tax situation “handled”.

The **GEM** is why the client feels they need to deal with their tax debt. What is the tax debt preventing them from doing? How is the tax debt affecting their life? What will happen if they do not deal with their tax debt right now?”

You can speak with the client about the ROCK and GEM items. You can usually reinforce a client’s motivations for dealing with their tax debt and help drive in information by reminding them of the specific items that made it important to them.

Deal Out/Next Step Section



The screenshot shows a software interface for the "Deal Out/Next Step" section. At the top, there is a header bar with the title "Deal Out/Next Step". Below this, there is a "Review Date/Time" field set to "4/27/2007" with a calendar icon, a time dropdown set to "15:09:30", and a PM/AM toggle. Below the date/time field, there are two large text input areas. The first is labeled "Deal Out Instructions" and the second is labeled "Case Review Notes". Both areas have a light blue background and a vertical scrollbar on the right side.

“Deal Out Instructions” -- The purpose of this section is for the Resolution Consultants to provide our Case Review Officers with an idea of the client’s immediate expectations for contact, and to provide any case specific client expectations, and/or notes about the client’s current situation.

Client Welcome Call

Before the Call

- **Review the Deal tab**
 - The Deal tab provides vital information regarding the client, the tax situation, IRS history, and the client's goals.
- **Check on the Status of the Power of Attorney**
 - Tax Defense Network files a Form 8821- Tax Information Authorization - to obtain the preliminary Debt sheet and transcripts. If Form 2848 – Power of Attorney – was not sent from TDN with the initial Welcome Email to the client, then you will need to prepare a POA for the client's signature. It is VERY important that if you prepare a POA, that you put a minimum of twelve (12) years of requested account transcripts on the POA.
- **Review the Transcripts**
 - Many cases will have some or all of the transcripts located in the client file. If they are available, reviewing them prior to your first communication will give you a good sense of the history of the case and the status of the collections process.
- **Compliance**
 - Consider both 1) why does the client owe and 2) what does the client need to do to address withholding/ES Payment issues. The client must (in most cases) achieve compliance for the current tax year by either changing their withholding, or by immediately beginning to make ES payments.
- **Documents**
 - We should use best efforts to request as minimal documentation as necessary to complete services; remember, our job is to take the effort and strain off the client. Consider what documents you will need to request from the client. For example, clients contracted for Affordable Payment Plans, Asset Protection Plans, Affordable Settlement Plans, or Customized Resolution Plans may need a completed Financial Disclosure Form (contained in attachments) but can easily be taken over the phone as well. We also should be allowing the IRS / state to do their job and request needed documentation should it be required (confirm with the IRM) but should not be demanding ahead of time as a maybe needed effort (e.g. DO NOT request a client obtain a HELOC at the start of a case simply because they own property). If we are contracted to prepare tax returns, then you will need to go through the Tax Planner in DICE with the client, have them complete the tax organizers that are generated from the Tax Planner, and have them sign the Tax Preparation Engagement Letter.

Use Your Head! If you have questions or concerns about how to resolve a client's tax situation or if you need to know the best practice for resolving a case, please contact your Program Administrator Team so we can consult amongst fellow Tax Professionals and the internal Tax Professional team.

Making the Call

- **Introduce Yourself and Your Relationship with TDN**
 - Remember that you are a representative of TDN. Introducing yourself as such will help the client understand why they are speaking with you. Don't forget to cover the purpose of the call, which should be to review the contracted services, obtain a clear picture of the situation, and most importantly understand the client's goals in resolving the issue.
- **Review the Contracted Services**
 - Make sure you are using the same verbiage on the contract. EX: ASP, NDIA and not PPIA. Confirm all services are contracted as needed and all expectation issues have been addressed to what we can accomplish or reset realistically based on the client's circumstances; this may require a simple explanation that we will review all options once we have all information to determine what we are able to achieve. Think: is the CL missing any services – i.e. lives in a State with a filing compliance but no state tax returns or resolution.
- **Review Compliance**
 - Review the cause of the debt, which is a natural segue to cover both filing and withholding compliance. If we are contracted to prepare tax returns, go through the Tax Planner in DICE with the client.
- **Documents**
 - Review what documents are required for both tax prep services and completing a financial statement. DO NOT request more than the basic necessary items to begin the process; i.e. we should not be requesting months of bank statements, income documents, requesting HELOCs, etc.
- **Income & Family Status**
 - Review the client's income sources and family status. This information is useful for both tax prep and resolution services and helps prevent surprises further along in the case.
- **Expectations**
 - What are the Client's responsibilities?
 - What information do we need?
 - What are the time frames/deadlines? Set short date specific deadlines for the receipt of all documents needed to get them into compliance and to resolve the debt.
 - What are the Partner's responsibilities?
 - Discuss contact time frames and best methods of communication.
 - Quickly review process for resolving issue focusing on practitioner's responsibilities.
 - What will the IRS be doing/what are potential actions?
 - Review collection status and urgency/deadlines
 - Review IRS letters and the collection process
 - Liens – what are they and have they or will they be filed.
 - Review the Client's Goals and how we will help the client achieve them.

After the Call

- Take Notes and immediately enter them into DICE to memorialize the conversation.
 - Who did you speak with?
 - What are the responsibilities of each party?
 - What are the expectations?
 - What do you need in terms of documentation from the client?
- Plan your next contact with the client.
- Take appropriate steps to obtain required information – set deadlines and stress urgency

Saving Client Documents

- DO NOT save documents to the common drive in odd file format - e.g. gif, pic, btm.
- All documents should be properly saved and labeled for easy identification
 - Any original documents provided by the Client must be mailed back once scanned in
- All Clients will have folders to place documents into by category; the categories and the documents that go into each folder are:
 - **Financials** – Financial Disclosure Form, paycheck stubs, bank statements, proof of housing/utilities, etc. Essentially all the documents that you collected so that the requirements of a 433 submission could be met.
 - **IRS Notices** – good place to put all the IRS/State notices that the client receives and sends to you, or that you receive. REMINDER: do let the Client know that even with TDN receiving copies of their notices, the Client will continue to receive the same notices
 - **IRS Transcripts** - Transcripts pulled at any point in the case can be saved here.
 - **Misc** – typically this is the place to put POAs
 - **Submitted Packages and Documents** – copy of all items submitted to the State or Federal; all IRS / State communications sent to representatives; etc..
 - **Tax Organizers** – this folder should contain all of the tax organizers, and supporting documents (W2's, etc.) that were used to prepare the client's tax returns.
 - **Tax Returns** – this folder should contain all of the tax returns that you prepared for the client, or that the client provided to you. If you are going to do one file that contains all of the tax returns, then please put them into chronological order.

Transferred Clients

You may be asked from time to time to handle a transferred client. You should handle the transfer as if it is a new case by reviewing the situation with the client and setting expectations. You will be provided with any materials obtained by or created by the prior tax professional, as available. Do note, most Clients are transferred if they've had a poor previous experience, or their prior tax professional was no longer available; both usually result in some frustration or hesitation so you should provide confidence and reassurance. If you have any questions after receiving a transferred case, please contact your assigned Program Administrator.

Closing a Case

When you've completed the contracted services for a case, please ensure the following procedures have been completed:

- DICE actions
 - Final detailed note covering all service status and any additional items to note using the following template:
 - Notate the account in DICE:
 - Spoke with Client in regard to resolution (Task Type: Spoke with)
 - Advised client of peripheral items (e.g. Lien Filings/Levy's being removed)
 - Copy the Final Letter/Closing Template into the notes
 - You have mailed and emailed letter to the client
 - Confirm Completed Services
 - FED:
 - STATE:
 - TAX PREP:
 - Student Loan:
 - OTHER:
 - Correctly identify "Client Perception"
- Closed Case requests should be sent through: partnerprogram.taxdefensenetwork.com and should include the following information:
 - Client's Name (MUST copy and paste from DICE)
 - Then provide, via copy and paste from your closing note in DICE, a short concise, yet complete, closing note that states the status of each service that we were contracted to perform.

A few things to note:

- If for some reason we did not perform all or part of a service, please provide the necessary details to indicate a logical reason that the service was not performed; this note will serve for all departments should there be any concern with the Client after the case has been marked completed.
 - Example:

- Contracted to prepare 2009 - 2014 Federal and State individual tax returns. Prepared the 2009, 2013, and 2014 Federal and State tax returns only. Client incarcerated and therefore did not have a filing requirement for the 2010 - 2012 tax years.
 - Contracted for Non-Disclosure Installment Agreement. No installment agreement necessary. Once contracted returns were prepared the client was due a refund.
- The closing letter that you email/mail to the client needs to be copied to DICE notes and saved in the client's shared folder. You MUST have a closing letter covering ALL services on the contract. For example, when you close a state service and completed the tax analysis you must send a closing letter. Once the federal resolution has been completed you must send a closing letter for this service as well – see closing letter templates.
 - Please do not create any additional client folders in the Active or Closed areas. If you do not see a client folder that should be there, then please let us know so that we can take steps to recover the folder.
 - If the client refused to agree to any of the possible/probable resolutions, we do have options for closing or canceling those cases. See the Closing Qualifier located in your share drive.

IF, for some reason, we do not have adequate documentation to close the case, we will notify you via email with what we need, and your Program Administrator is tasked with following up with you to obtain the necessary documents.

IF we can confirm the closure, then we will email you a confirmation of the closure and state the remaining fee to be paid to you.

Collections

In order to protect both TDN and our clients, Tax Defense Network implements a workflow that follows the client's payment schedule. We understand that it is not always possible to complete work exactly in conjunction with payment schedules (due to both exigencies and unavoidable delays; however, we believe that our "we work as we get paid" philosophy is the best way to facilitate work when possible. Doing so protects our clients against making payments without receiving services while protecting TDN against providing services without receiving payment. With that said, on rare occasions there may be certain circumstances based on the client's situation that may require deviation from this process and we expect our Network Partners to be understanding of those occurrences and respect the client's needs first.

TDN utilizes an in-house Collections department to work with clients who have trouble making their payments to TDN.

- When working a case that is listed as Payment Problem, assess whether we have completed enough work to justify the payment percentage. For instance, if a client is 50% paid, we should be 50% complete with the services and/or work required to complete those services.
- Continue to work cases that are Payment Problem until you complete commensurate work to reconcile the payment percentage.
- Work on On Hold cases as usual. The hold will be removed once we can show progression on the case.
- If a client contacts you regarding a billing issue (e.g. they need to move a payment), provide them with the number to our Accounting/ Collections Department – 866-724-2041 and send a request through partnerprogram.taxdefensenetwork.com

Recontracting a Client

There are instances from time to time when a client will need additional services or need the services on the Service Agreement revised – We call this Recontracting. When this happens, it is extremely important that you let us know so that the correct services can be performed and compensated for.

There are two different distinctions:

1. No Fee recon(requires prior approval) and those requests are sent to:
partnerprogram.taxdefensenetwork.com
2. Recontract for additional services and additional fee (most commonly used):
expertcare.taxdefensenetwork.com . Select "Network Partner Recontract Request for Expert Care"

Remember that you MUST discuss the need for the recontracted services with the client prior to sending to sending your recontract request this ensures the client expects to be contacted and already understands that the services are needed. Do not discuss fees with the client but only tell them that a representative will contact them regarding the recontract and will discuss the fee adjustment, if any, at that time.

If you have questions or are unsure about a recontract opportunity, please contact your Program Administrator.

It is imperative that you work ONLY the services listed on the contract. Working additional services, without receiving an updated contract will result in zero compensation for your time working that service. Working outside of the contract can also open up liability issues so please be very mindful of the work you are being paid to perform. DO NOT contract with a client outside of TDNs knowledge requesting funds be delivered directly to you personally, this will result in immediate termination of our partnership with a forfeit of any dues owed.