

IRS Collections: Defending Against Levies and Liens

Organized and Sponsored by M. Robinson & Company

Location: LaCava Conference Center

Room 325

Bentley University, Waltham, MA 02452

Date: Tuesday, January 25, 2011

Time: Continental Breakfast: 7:30 A.M. to 8:30 A.M.

Program: 8:30 A.M. to 12:30 P.M.

CPE: Qualifies for four (4) hours of Continuing Professional Education under the regulations of the Massachusetts Board of Public Accountancy

Price: Open to professionals and the public without charge

Speakers

Attorney Joseph B. Darby III

darbyj@gtlaw.com

(617)310-6000

Greenberg Traurig LLP

Boston, MA

William S. Crupe

william.s.crupejr@irs.gov

(617)316-2707

IRS Taxpayer Advocate Service

Boston, MA

Norman LeBlanc, CPA

nleblanc@kahnlitwin.com

(781)547-8800

Kahn, Litwin, Renza & Co., Ltd.,

Waltham, MA

Michael Matuszczak

Michael.j.matuszczak@irs.gov

860-290-4052

IRS Appeals Office

Boston, MA

Attorney Matthew A. Morris, LLM

Matthew.Morris@masstaxlawyers.com

(617)428-0043

M. Robinson & Co., P.C.,

Boston, MA

Attorney Morris N. Robinson, CPA, LLM

Morris.Robinson@masstaxlawyers.com

(617)428-0055

M. Robinson & Co., P.C.,

Boston, MA

Araceli Rios, CPA
araceli.rios@irs.gov
(617)316-2395

IRS Senior Stakeholder Liaison
Boston, MA

Program Syllabus

Program Moderator: Attorney Morris N. Robinson [8:30 a.m. – 8:35 a.m.]

- Introductory Comments

Panel 1: Dealing with Automated Collections and Getting an Accurate Assessment [8:35 a.m. – 9:00 a.m.]

Panel Members:

Attorney Morris N. Robinson, LLM, CPA

Attorney Matthew A. Morris, LLM

This panel will cover:

- Basic Definitions
 - Levy
 - Lien
 - Offer in Compromise
 - Installment Agreement
 - CAP Appeal
 - CDP Appeal
 - Request for Reconsideration
 - TAS
- Dealing with Automated Collections Service (ACS)
 - ACS Notices
 - Requesting Holds on Collection
- Requests for Reconsideration
 - Procedure for Audit Reconsideration per Internal Revenue Manual
- Helpful Documents

Panel 2: Structuring the Deal [9:00 a.m. – 10:15 a.m.]

Panel Members:

Attorney Joseph P. Darby III

Norman LeBlanc, CPA

Attorney Matthew A. Morris, LLM

Providing Financial Information to the IRS: Attorney Matthew A. Morris, LLM

- An Introduction to Forms 433-A and 433-F
 - Income
 - Assets
 - Collection Standards
 - Requested Documentation
- Helpful Documents
 - Form 433-A (with instructions)
 - Form 433-F (with instructions)
 - IRS Collection Standards (from IRS website)

Offers in Compromise: Attorney Joseph P. Darby III

- What Is an Offer in Compromise?
- What Are the Relative Advantages/Disadvantages of an Offer in Compromise?
- When Is an Offer in Compromise Likely to Be Approved? When Is it Likely to Be Rejected?
- Massachusetts Department of Revenue “Offers in Settlement” and Comparison to IRS Counterpart
- Helpful Documents
 - IRS Form 656: Offer in Compromise

Installment Agreements: Norman LeBlanc, CPA

- What is an Installment Agreement?
- What Are the Relative Advantages/Disadvantages of an Installment Agreement?
- When Is an Installment Agreement Likely to Be Approved? When Is it Likely to Be Rejected?
- Massachusetts Department of Revenue Installment Agreements and Comparison to IRS Counterpart
- Helpful Documents
 - IRS Form 9465: Installment Agreement Request

Dealing with Liens: Attorney Joseph P. Darby III and Norman LeBlanc, CPA

- The Importance of Informing Your Client of the Possibility of a Lien while the Deal Is Pending

Midmorning Break [10:15 a.m. – 10:30 a.m.]

Guest Speaker Araceli Rios, CPA, IRS Senior Stakeholder Liaison: The IRS PTIN Initiative [10:30 a.m. -10:45 a.m.]

Panel 3: The IRS Appeals Process [10:45 a.m. – 12:00 p.m.]

Panel Members:

Michael Matuszczak, IRS Appeals Office

Attorney Morris N. Robinson, LLM, CPA

William S. Crupe, IRS Taxpayer Advocate Service

The Panel will cover:

- Appealing the Rejection of an Installment Agreement or an Offer in Compromise
- Appealing a Levy or Seizure
 - Collection Appeals Program (CAP): Form 9423
 - Collection Due Process Appeal: Form 12153
 - Protective Claim for Refund
- Appealing the Proposed or Actual Filing of a Federal Tax Lien
 - Collection Appeals Program (CAP): Form 9423
 - Collection Due Process Appeal: Form 12153
 - Request for Withdrawal of Notice of Federal Tax Lien: Form 12277
- Working with the IRS Taxpayer Advocate Service
 - When Collection Creates Financial Hardship
 - When Withdrawing a Lien Is in the Best Interest of the United States

Q & A [12:00 p.m. -12:20 p.m.]

Wrap-Up [12:20 p.m. – 12:30 p.m.]