

USE CAUTION WITH ENTITIES ADVERTISING ON T.V. OFFERING HELP WITH BACK TAXES

Are you pelted with television commercials for firms promising help with delinquent taxes? Be wary retaining one ... you may be throwing money away.

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P.O. Box 2952 Dublin, CA 94568 TEL (925) 829-6363 FAX (925) 829-8724 morgan@morganking.com www.TaxJustice.com 688 words

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By Morgan D. King, Esq. 925 829-6363 Lawyers For Tax Justice Dublin, California 94568

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Are you pelted with television commercials for firms promising help with delinquent taxes? Be wary retaining one ... you may be throwing money away.

Most of them are not lawyers, and accordingly are not able to offer some of the best solutions for delinquent taxes. Often, they fail to discuss with the over-burdened taxpayer all available solutions, such as personal bankruptcy.

RED FLAGS

1. No attorney to meet in person or talk to.

Most, if not all, of the entities advertising on T.V. do not have lawyers on staff. Often, only a lawyer can explore all potential solutions for back taxes. Most, if not all, are not competent to advise on topics such as bankruptcy, IRS litigation, and appeals.

2. Enrolled Agent with no previous IRS employment

Some professionals helping with delinquent taxes may provide competent assistance for non-bankruptcy services, if they had a career with the IRS.

These are called enrolled agents. But not all E.A.s worked for the IRS. If your enrolled agent is not a retired IRS officer, you may not get the best advice.

3.Not local

Most, if not all, of those advertising on T.V. are not local. The taxpayer ends up communicating with a firm whose main offices are located out of the area or in another state. The cautious taxpayer should try to find a firm in a city that the taxpayer may can conveniently visit.

A red flag is being directed to visit a single employee "branch office." The single employee is not likely to know the law.

4.Documents Slapped together

Most, if not all, use initial documents quickly provided by the client and slap together an inadequate appeal to the taxing entity, such as an offer-in-compromise, innocent spouse defense, or collection appeal. These firms run a high-volume of clients, preparing documents in a "paper mill." Most of such offers are rejected by the IRS.

5. No follow-up questions

Putting together a good offer-in-compromise almost always requires the firm to go beyond the initial conference and papers provided by the taxpayer, and call again to get additional documents or remind the taxpayer to bring them in. No follow-up calls may indicate that the firm is doing a "quick and dirty" job.

POSSIBLE SOLUTIONS

Personal bankruptcy

In most cases of delinquent IRS or state taxes, the liabilities may be erased with a simple chapter 7 bankruptcy, or the slightly more complicated chapter 13. A key advantage of bankruptcy is that it is not necessary to get the IRS agreement, whereas the IRS has final say on other processes,

such as offer-in-compromise.

Offer-in-Compromise

An IRS offer-in-compromise is a negotiated settlement where the taxpayer usually agrees to pay only a portion of the total tax liability, based on the taxpayer's ability to pay.

The IRS rejects most offers-in-compromise. For example, for the tax year 2015, the statistics released by the IRS in its IRS Data Book 2016, approximately 67,000 offers were received by the IRS, but only 27,000 were accepted. In 2016, 63,000 offers were submitted, but only 27,000 accepted (the numbers were coincidental). In recent years the IRS came up with a "Fresh Start Initiative" designed to make it easier to do offers-in-compromise.

Despite the Fresh Start policy, it is fair to say that most of the rejected offers were due to slipshod preparation by "offer mills."

Other possible solutions

are the innocent spouse defense, an appeal of a tax <u>levy</u> with a Collection Due Process Appeal, getting the IRS to release a lien, and relief from penalties.

Morgan King is a well-known California attorney with over 45 years of practice. He consults regularly with lawyers, enrolled agents, and other tax professionals and his firm offers comprehensive legal solutions for beleaguered taxpayers and abused consumers. Visit MorganKing.com or TaxJustice.com. Request for Tax Solution Opinion.

Morgan King Lawyers For Tax Justice +1 925-829-6363 email us here

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