



Don't Owe What The IRS Says? Challenge It!

The focus of my practice is civil and criminal taxpayer representation. We frequently have New Haven taxpayers come to our office with a federal tax debt they do not believe they owe to the IRS.

We can tell you that there are many opportunities to challenge a federal tax liability with the IRS, even after the opportunity to appeal has come and gone.

Opportunities for challenging a tax liability include:

1. Filing a timely appeal with the IRS within 30 days after the proposed assessment;
2. Filing a protest with the United States Tax Court within 90 days after the
3. Notice of Deficiency is received (referred to as the "90 Day Letter");
4. Filing a Doubt as to Liability offer; and
5. Requesting Audit Reconsideration.

The keys to both a Doubt as to Liability offer and an audit reconsideration request is proving to the IRS that you do not owe the tax assessed. Therefore, providing documentation to the IRS to confirm the taxpayer does not owe the money is critical to successfully challenging the assessed tax.

So even though the IRS has assessed the tax and the taxpayer missed his or her appeal, the game is not over yet. In addition, by filing either a Doubt as to Liability offer or an audit reconsideration request, the taxpayer will get the Collection activity by the IRS to cease until the matter has been considered.

One last note is that a Doubt-as-to-Liability Offer is just that, an Offer to settle the balance of the tax debt. That means the taxpayer must offer SOMETHING, even \$1, and that there are no refunds created. So if the taxpayer wants to pursue correcting a liability and obtaining a refund of the money taken by the IRS within the last 2 years, they should pursue audit reconsideration and not a Doubt-as-to-Liability Offer.

If you would like to discuss challenging and resolving an outstanding IRS tax assessment in Connecticut, please feel free to contact me at (203) 285-8545 or by email at egreen@gs-lawfirm.com

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