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THE TAX LAWYER

Sep. 22 2012 — 3:24 pm

### Everything You Ever Wanted To Know About Fighting The IRS But Were Afraid To Ask

When you disagree with the IRS, procedure is important. Most audits are via correspondence, not sitting across a desk. You might be asked to send in receipts or explain why you didn't report a Form 1099 the IRS received. See [Avoid IRS Audit Triggers](#). If you fail to respond, an IRS Examination Report may follow. See [IRS: The Examination Process](#).



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Most tax lawyers and accountants call an Examination Report a “30-day letter” because you have 30 days to “protest.” The IRS can grant an extension, but confirm it in writing. Keep a copy of your protest and proof of timely mailing. Explain the facts and law and attach documents where helpful. See [Simple Rules For Tax Disputes](#).

Normally, the IRS will transfer your case to the IRS Appeals Division, a separate unit to resolve differences between auditors and taxpayers. A tax lawyer or accountant can handle your case. You can even do it yourself although that's generally less effective.

There are Appeals Offices throughout the country but usually you'll be assigned one close to you. You can request one where your tax lawyer or

records are located. The majority of tax cases are resolved at Appeals. If yours can't be, you'll receive a Notice of Deficiency via Certified Mail.

Called a "90-day letter" by tax practitioners, it will list the due date. Only one response is permitted: [filing a petition in the U.S. Tax Court](#) in Washington, D.C. The court can't hear your case if you miss the 90-day deadline, which can't be extended. You can hire a tax lawyer, but some taxpayers handle their case *pro se* under simplified procedures where less than \$50,000 in tax is in dispute.

A prime advantage of Tax Court is that you can dispute the taxes before paying. But see [When Fighting IRS, Should You Pay To Stop Interest?](#) The 19 Tax Court judges travel the country and you can pick the city where you want your case heard. Tax Court procedure is streamlined with no jury and relaxed rules of evidence. Many cases are presented based on stipulated record but you can call witnesses.

Once an IRS lawyer answers your Tax Court petition, if you didn't have an Appeals conference, you can ask the IRS to transfer your case to IRS Appeals. If you don't respond to a Notice of Deficiency within 90 days, you will have an assessment and cannot go to Tax Court. At that stage you generally have to pay the taxes and file a claim for refund. If your refund request is not granted or the IRS fails to respond for six months, you can sue in district court or U.S. Claims Court.

There are many different types of tax notices. Apart from Notices of Deficiency, other important notices include liens, levies and summonses. See [What To Do If You Get An IRS Summons](#). Forms of response vary and procedure and timing are important. See [Got A Tax Notice? Here's What To Do](#). If you can, get some professional help.

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