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# Instead Of Flying Solo In Confronting The IRS, Make It A Family Affair

Thinking about a family member taking on the IRS on your behalf might bring a smile to your face, but it might be better than doing it yourself. According to a well-worn phrase, a lawyer who represents himself has a fool for a client. Representing yourself can **occasionally** make sense, but it rarely does in tax disputes. Of course, you should make sure your lawyer or accountant is armed with all of the documentary support relevant to your case.



Need to confront the IRS? Consider having a family member represent you. (Photo credit: Wikipedia)

But when it comes to sitting down with the IRS audit staff, IRS Appeals Officer or arguing in court? It's generally a mistake. There's too much that can go wrong and you aren't objective. What's more, you put yourself in a position where you may have to answer questions your representative could dodge.

But what about a family member? Can someone appear on your behalf, say your father, mother, spouse, son or daughter? It still may be a mistake,

though it's likely a closer call. And interestingly, the IRS has actually confronted the question whether to allow it.

In a recent release ([CCA-619102-13](#)), the IRS considered whether an immediate family member, say one of your parents, should be allowed to handle your tax case before the IRS, including the IRS Appeals Office. The IRS seemed to think it was obvious that it was OK in an audit. The closer question was before the IRS Appeals Office.

But the IRS OK'd this too. The IRS quoted from the tax regulation it calls Circular 230: “[a]n individual may represent a member of his or her immediate family.” 31 C.F.R. § 10.7(c)(1)(i). In IRS-speak, “immediate family” generally means spouse, child, parent, or sibling. However, the IRS also notes that sometimes determining who is in your immediate family can be complex.

But do you **want** your family member handling your case? Whether it's a good idea to send family to a tax dispute is debatable. Much may depend on the particular qualities and credentials of the family member in question. And since you have to arm the family member with the facts and numbers, are you comfortable sharing all of that, even if you think they may be competent?

Hiring a professional can make a difference. A Cincinnati Enquirer report suggested that having a lawyer represent you before the IRS tends to help. As a tax lawyer for over [30 years](#), I think taxpayers generally come out better—even taking the cost of professional fees into account—if they don't represent themselves.

Of course, you don't need a lawyer **every** time a piece of paper comes from the IRS. If you receive a letter from the IRS asking about some aspect of your return, you might want to handle it yourself. Still, be cautious and reflective, especially in more serious matters.

In fact, it's not a bad idea to contact tax lawyers or accountants to see if they think you need their services, how much they charge, etc. Hiring a professional is no panacea. A family member is rarely as good as hiring a professional, but may be better than trying to do it yourself.

Finally, consider timing. The point at which you need a representative is often early. Some taxpayers spend large sums with professionals precisely because they tried to handle the case themselves. Sometimes you dig a hole that is bigger, wider and deeper than if you had you handed it to a professional from the start.

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