



Hello Friends

As May's recent celebration of Mother's Day gives way to June and Father's Day, as well as the resounding applause at graduations, I want to especially acknowledge those among our clients and staff, or their loved ones who have served in our nation's armed forces.

It is through their courage, sacrifice, and unwavering commitment that we enjoy the freedoms and opportunities that our country bestows us.

You could say that heroes come in all forms, and at BTLG our tax attorneys remain steadfast in solving our clients' tax litigation battles. Meet Linette Young on page 4, one of our Tax Attorneys, who pioneered her illustrious tax law career at the IRS. Linette's positive results, like that of all our attorneys' would not be possible without the support of the rest of our BTLG team, especially the Enrolled Agents. Please join me in welcoming Tyrone Taylor, to call him a seasoned Enrolled Agent and tax professional is an understatement.

We are notably proud to herald that our Tax Attorney, Cheryl Frank was selected to be a Judge at The Hague International Criminal Court, International Moot Court Competition in The Netherlands this June.

I often remind our clients that when dealing with the IRS, ignorance is *NOT* bliss, and I unpack this on page 2's article, on what a Collection Due Process hearing is. I encourage you to read it and be forearmed.

Our marketing team has asked me to remind our readers that the Artificial Intelligence contest is still open since no one got the answers right from our last newsletter. If for nothing else, it's a fun way to get acquainted with the contentious topic of the world of A.I.

Happy Memorial Day to our veterans and their loved ones, we are grateful for your service and we honor you. And to dad's, Happy Father's Day and a jovial June to all.

Dennis N. Brager



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May / June 2023 E-Newsletter

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FUN CONTEST ON PAGE 3

No one won the **A.I. limerick competition** from our last newsletter, so **it is still up for grabs.**



We are giving a \$25 Starbucks Gift Card to the first lucky reader who responds with the correct answer. To win, you need to distinguish which of the limericks were created using AI and which ones were created by a human. **Learn more on page 4.**

★
REMEMBER AND HONOR



What is A Collection Due Process (CDP) Hearing?

By Dennis N. Brager



A Collection Due Process Hearing, also known as a CDP hearing, may be your last best chance to resolve a tax controversy with the IRS short of tax litigation. Generally, the IRS must issue a Notice of Intent to Levy and Right to Request a Hearing before it sends a levy. If you file a request for a CDP hearing within 30 days of the date of its mailing, the IRS may not serve a levy until you have had a chance for a hearing.

At that hearing, you may ask for an installment agreement, an Offer in Compromise, or any other collection alternative. You may also request to be treated as an innocent spouse and if you have not already had an opportunity to do so, dispute the amount of the tax liability.

The Notice of Intent to Levy and Right to Request a Hearing is generally sent by certified or registered mail, to a taxpayer's "last known address." If the notice is not sent to your last known address, it may not be valid and therefore the IRS would be prohibited from levying on your bank accounts or other assets.

Instead of mailing the Notice of Intent to Levy and Right to Request a Hearing by certified or registered mail, the IRS can also deliver it in person or leave it at your home or your usual place of business. It is rare, however, for the IRS not to use certified mail in order to serve the Notice of Intent to Levy and Right to Request a Hearing.

If you refuse delivery of the Notice of Intent to Levy and Right to Request a Hearing, or you fail

to pick it up after the post office leaves a slip indicating that there was an attempted delivery, then generally speaking, the IRS and the courts will treat the notice as if it had been received.

So a word (or five) of warning: Pick up your certified mail! When dealing with the Internal Revenue Service, ignorance is NOT bliss.

The CDP Notice is required by law to provide certain information in "simple and non-technical terms." One version of the Notice of Intent to Levy and Right to Request a Hearing is set forth in IRS Form letter LT 1058. This letter is relatively straightforward in that the title quite clearly states that the Taxpayer has a right to request a hearing.

The IRS also uses another notice to inform taxpayers of their statutory rights to request a Collection Due Process Hearing -- Form LT11. The IRS' automated collection service, known as ACS, generally uses the Form LT11 while IRS Revenue Officers use the Form LT 1058.

Form LT11 is very devious. It looks a lot like other notices that the IRS sends out which do not grant the right to a hearing.

The right to a hearing isn't explained until the bottom of the second page of the notice and it is buried after notifications to pay immediately.

It is very easy for taxpayers representing themselves to miss that language and even tax professionals who are using shortcuts may not notice the information. The tricky way the Internal Revenue Service has chosen to implement critical taxpayer rights granted by Congress underlines the importance of obtaining professional assistance.

On the one hand, a highly detailed oriented taxpayer might be able to respond to the notice, but the trick is understanding the importance of responding and even realizing that responding in **WRITING** within a 30-day time period is imperative if this very important right is to be maintained. With the wide variety of information that is rained down on a taxpayer both orally and in writing, a trained tax controversy lawyer can deliver a great deal of value in sorting out your rights.

For more information and other helpful tax law tips, visit: www.bragertaxlaw.com

**CHERYL FRANK, TAX ATTORNEY,
IS SELECTED AS JUDGE AT
THE HAGUE'S
INTERNATIONAL CRIMINAL COURT'S,
PRESTIGIOUS IBA ICCMCC, 2023**



Pictured left: BTLG Tax Attorney, Cheryl Frank.

Above right:
The Hague International Criminal Court, in the Netherlands

The Hague International Criminal Court, International Moot Court Competition (ICCMCC) will return to its in-person format after two years of virtual pleadings and events.

Cheryl Frank, a former Senior Tax Attorney in the Tax Litigation Division of the IRS Office of Chief Counsel in Washington DC, was selected as one of the Judges at this year's competition, which will take place between 2 and 9 June 2023, at the Leiden University Campus at The Hague, in The Netherlands.

All educational institutions offering a degree, or similar graduate or postgraduate qualification or training, in law or in a field related to International law, or in international relations, are eligible to participate in the competition.

In the past, only a few tax litigators from the East Coast, including Washington, DC and New York city have been selected as judges for the USA delegation. Cheryl is the first tax litigation and controversy attorney from California to be chosen.

Learn more about Cheryl at:
www.bragertaxlaw.com/cheryl-r-frank.



Meet Our New Enrolled Agent - Tyrone Taylor (TJ)

T.J. recently joined BTLG as an Enrolled Agent. TJ has over 17 years of experience working as a tax professional. He has primarily represented taxpayers in front of the Internal Revenue Service and state tax revenue officers across the country, and has successfully assisted hundreds of taxpayers in settling their tax issues. Tyrone has also assisted small businesses in their start-up phases, and focusing on their compliance with their tax filings. In addition, he has assisted dozens of tax professionals' clients with their tax issues.

T.J. earned a BA in Economics from the University of CA, Santa Cruz and obtained an MBA, and a Master's in Accountancy from the University of Phoenix. He is currently a Fellow of the National Tax Practice Institute – National Association of Enrolled Agents.

This San Francisco 49ers fan's interests include traveling with his wife, spending time with his 3 dogs and 4 grandchildren, playing golf, and boating.

Have You Met **Linette Young**?



Linette Young joined BTLG in July of 2022 and is one of our Tax Attorneys. Linette served in the Office of the IRS Chief Counsel as an Associate Area Counsel for over 8 years, where she managed a group of attorneys responsible for millions of dollars of docketed and non-docketed case work. She also managed special projects, acted for the Area Deputy Counsel, and worked on nationwide projects. Prior to that, Linette was a Senior Tax Attorney from 1991-2013.

Linette was also a Docket Attorney handling up to 20 Tax Court calendars a year in Los Angeles, California while also handling US Bankruptcy Court cases as a Special United States Attorney handling complex collection cases. Linette has participated in over 45 Tax Court trials and a Bankruptcy Court trial. In addition, she worked numerous complex exam and collection cases, including transferee and nominee liability.

Linette has taught Revenue Agents, Revenue Officers and Offer Examiners. She is an expert in collections, and she has received numerous awards during her robust career.

In her personal time, Linette uses her green thumbs for her love of gardening. She also enjoys antiques, art, travel, music, archeology, and spending quality time with her family.

Artificial Intelligence (A.I.) Versus Human Creativity Competition

\$25 Starbucks Gift Card for the First Correct Answer Received

Simply mark AI or Human next to the number of each poem below and email your response back to our editor at aferreira@bragertaxlaw.com

The winner will be announced on June 7th by email and also in our next newsletter. All 3 poems must be marked in order to qualify. **Good luck and have fun!**

Poem 1

Hearing from the IRS
strikes fear in most.
And the attorneys at Brager Tax Law
don't like to boast.
But, we like hearing from them.
Why, you might say?
Because we fight
so our clients don't have to pay

Poem 2

There once was a tax litigator
Whose clients were always the victor
With arguments so sound
her cases would astound,
and none would contradict her

Poem 3

A tax litigator, sharp as can be,
Had a talent for solving a dilemma, see.
With a wit as quick as a fox,
He could untangle any legal blocks,
While his clients all danced with glee

CONTEST RULES:

- *Deadline is June 8th, 2023*
- *Regrettably Brager Tax Law Group staff or their families may NOT participate.*
- *Decisions are final.*
- *Gift card cannot be exchanged for cash.*

