



## Happy Holidays BTLG Friends

As the year comes to a close, I am excited to share with you that Cheryl Frank, one of our stellar tax litigation attorneys, will be taking the helm as our Managing Director in the New Year.

Cheryl brings with her the experience and vision to lead our firm into the future. Please join us in welcoming Cheryl and embracing this new chapter in our firm's

journey. Please read page 3 for more about Cheryl.

In case any of you are wondering, I'm not going anywhere. I will continue to be available to do what I love; solving clients' tax problems. I just won't be involved in the management of the Firm.

On to tax matters, after all we are a tax litigation and controversy firm. One of the questions that I often get asked by our clients, and a topic that many of you may be curious about is how far back the IRS can go when auditing a taxpayer. Check out the article on Page 2 for a quick read that breaks it down. I also have a video on this topic that you can view on our [website](#) and [YouTube channel here](#).

On page 4 meet Sam Vincent, one of our firm's administrative staff who you may not always see upfront but who does his magic swiftly and quietly to ensure that our firm's day to day administrative activities run smoothly.

There is more exciting news! We've expanded our presence to the East coast with a new BTLG location in Washington, D.C. This move allows us to better serve your needs and explore new opportunities in the region, which you can read more about on page 4.

Don't forget to mark your calendars for the upcoming Strafford Publications webinar on the Employee Retention Credit (ERC), presented by Cheryl Frank. It's a great chance to stay informed about developments on this hot topic.

As we wrap up the year, we want to express our gratitude for your ongoing partnership and trust in BTLG. Wishing you and your loved ones a joyful and restful holiday season

**DENNIS N. BRAGER**



Brager  
Tax  
Law  
Group

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## Winter 2023 E-Newsletter

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### Save the Date!

**January 17th, 2024 — Strafford Publications Webinar: 'Navigating Employee Retention Credit Claims and IRS Audits: Claiming the ERC, Key Areas of Focus, Pitfalls to Avoid'**, presented by our Tax Litigation Attorney, Cheryl Frank. This CLE/CPE webinar will provide tax counsel and advisers guidance for claiming the employee retention credit (ERC) and navigating IRS examinations of ERC claims. The panel will discuss guidance on eligibility determination, provide direction on how to claim the credit, and discuss recent IRS initiatives and the risk of an audit for ERC claims. The panel will also provide business owners and tax counsel tactics for managing IRS examination of ERC claims. [Click here](#) for more information and to register for this webinar.

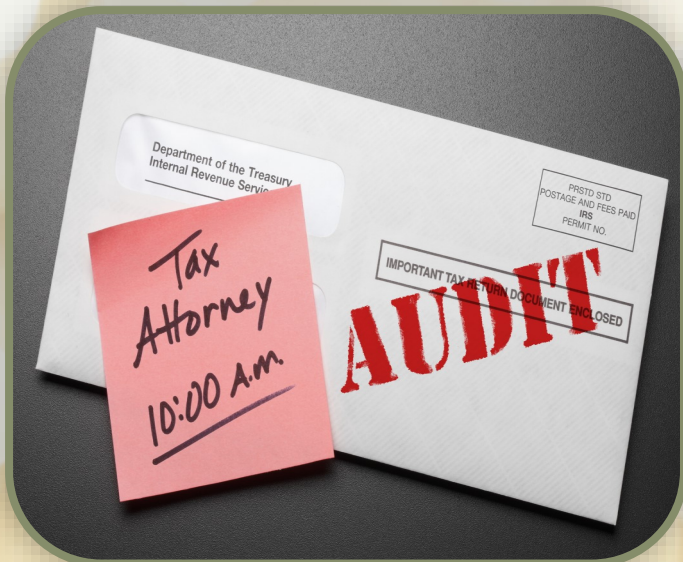
**February 2nd, 2024: 'Cannabis Retailer Tax Compliance: IRS Guidance, Expenditures, Section 280E, Maximizing Deductions, State Tax Issues.'**  
[Click here for more info.](#)



*Happy Holidays*  
*from All of Us at Brager Tax Law Group*



## How Many Years Back can the IRS Go in Its Search for Tax Fraud?



The IRS and Department of Justice (DOJ) have cracked down on tax fraud and tax evasion regardless of its form. However, in recent announcements the Department of Justice has revealed its targeted enforcement focus on business payroll tax fraud, offshore tax fraud including non-compliance with FATCA & FBAR, Stolen Identity Tax Return Fraud (SIRF), and other forms of tax fraud. According to the DOJ's Tax Division FY 2024 Budget document, the Division had 395 attorneys throughout 2023 and requested a budget increase to expand the 2024 workforce to 405 attorneys. The Budget document notes that on average, Tax Division civil litigators have nearly 4,800 civil cases in process annually. Additionally, between 2018 and 2022, the Division authorized over 1,300 criminal tax investigations annually. Tax Division prosecutors investigate and prosecute these crimes either alone or alongside the USAOs.

In light of such odds, many taxpayers may hope that time alone will cure their tax problems. However, betting on the statute of limitations is a risky proposition complicated by the fact that the actions you take can extend the time for charges to be brought by years. Knowing approximately how long you may be required to prove the source of income or the propriety of deductions can bring some peace of mind.

## How Long Does the IRS Typically Have to Bring a Tax Audit?

The basic rule for the IRS' ability to look back into the past and conduct a tax audit is that the agency has three years from your filing date to audit your tax filing for that year. However, taxpayers who fail to include all of their income may face a longer time period. That is, taxpayers who omit greater than 25 percent of their total income are subject to a six-year lookback window. The foregoing is contingent on the taxpayer not voluntarily agreeing to an extension of time for the IRS to audit. The IRS may, and often does, request additional time to complete its audit. Because every tax situation is unique, if you find yourself the recipient of such a request it is wise to seek the advice of an experienced tax attorney.

## Can Allegations of Serious Wrongdoing Affect the Time the IRS has to Investigate?

Unfortunately for taxpayers accused of engaging in tax fraud, the time limit for how long the IRS has to assess additional taxes and penalties is unlimited – though it becomes increasingly less likely for the IRS to open as a civil tax audit as the allegedly wrongful acts become more remote in time. Under Section 6531(2) of the U.S. Tax Code, the IRS has six years from the time the tax return is filed or from the last willful act that prevented the filing of a tax return from bringing *criminal* tax charges. However, it can be difficult to pinpoint when, exactly, the last willful act occurred. Furthermore, in criminal tax matters the statute of limitations will be tolled by one's status as a fugitive or if the accused is outside of the United States.

The time the IRS has to assess a tax liability should not be confused with the time it has to *collect* a tax liability. Generally speaking, the IRS has 10 years from the date of assessment to collect the liability. That 10-year period is subject to numerous circumstances which will cause the extension of the 10-year period, including offers in compromise, requests for collection due process hearings, bankruptcy, and absence from the United States. In addition, if the IRS files suit to reduce the tax lien to judgment it can extend the time it has to collect. Indeed the IRS takes the position in the Internal Revenue Manual that it may collect against the taxpayer's real or personal property indefinitely.

**For more information, watch a video by Dennis Brager on this matter [here](#) or visit our website at [www.bragertaxlaw.com](http://www.bragertaxlaw.com)**



## A NEW CHAPTER OF LEADERSHIP UNFOLDS FOR THE BRAGER TAX LAW GROUP



Tax Litigation Attorney, Cheryl Frank is  
BTLG's New Managing Director

We are thrilled to share some exciting news that will shape the future of Brager Tax Law Group as we enter a new era of excellence at our tax litigation and controversy law firm.

Starting January 2nd, 2024, Cheryl Frank will take the helm as our new Managing Director. Cheryl's appointment marks a significant milestone in our journey, and we couldn't be more excited. With an illustrious career spanning over four decades, Cheryl brings a level of expertise and insight that is unparalleled.

Cheryl's background as a former IRS tax attorney and her extensive experience as a tax litigator in Washington, D.C., and Los Angeles make her the ideal candidate to lead our firm forward. Her impeccable career achievements and deep knowledge of tax law and policy will undoubtedly benefit our clients and our team.

Cheryl is a former Senior Tax Attorney in the Tax Litigation Division of the IRS' Office of Chief Counsel in Washington DC. Her area of expertise was Tax Shelter Litigation, which included partnerships and tax accounting issues. She was a founding member of the Tax Shelter Injunction Task Force Committee. In addition to representing the IRS in Court, she advised the IRS on complex issues relating to tax accounting and partnership taxation.

Cheryl joined BTLG in 2019. Prior to that time, Cheryl was a partner at a major Washington DC law firm before establishing her own law firm in 1993 that specialized in tax controversy matters.

Cheryl has been interviewed by CNBC, CNN, and ABC news and was regularly interviewed by Fortune Magazine. Cheryl was invited and participated in a mission to China, which was a joint committee from private practice, Department of Justice and Office of Chief Counsel, Treasury Dept. to assist in developing a civil tax court system. Cheryl was also selected as a judge at The Hague's International Criminal Court's Prestigious IBA ICCMCC, held in the Netherlands, earlier this year.

Cheryl received her undergraduate degree from Georgetown University, cum laude (BSBA in Accounting and Business in 1978) and became a CPA in 1979. She continued with her law degree from University of Miami, (JD with honors 1981) and her LLM in Taxation from Georgetown University, 1984, with honors.

Cheryl is admitted to practice in Washington, D.C., and holds inactive licenses in Maryland and Florida. She is not admitted in the State of California. She is admitted to practice in the US Tax Court, US District Court for the District of Columbia, and the US Court of Appeals for the District of Columbia and various other jurisdictions. She is a member of the International Bar Association as well as the American Bar Association.

We want to clarify that our founder Dennis Brager, is not retiring. Instead, he is stepping back from the management of the firm. Dennis has dedicated 35 years to creating, developing, and building our firm, and he will continue to provide legal advice to the firm's clients both directly, and indirectly.

Cheryl will be responsible for several critical aspects of our firm's growth, including business development, marketing strategy, and further streamlining our administration, capitalizing on the firm's dedicated team and new technologies integration.

*"We believe that Cheryl's appointment as new Managing Director is a significant step forward, and we look forward to achieving new heights under her guidance", says Dennis Brager. "Her leadership will drive innovation and further solidify our commitment to providing exceptional tax law services in an ethical manner.", Brager concluded.*



## Brager Tax Law Group Opens an Office in the Country's Capital!



We are excited to announce that Brager Tax Law Group has expanded its footprint with the recent opening of a new office in Washington, D.C located at:

**5335 Wisconsin Ave  
NW, #440, Washington,  
DC 20015**

With this strategic move, we are proud to expand our services to clients on both coasts of the United States, and everywhere in between. Our dedication to offering exceptional tax law services is ever-expanding, and we eagerly anticipate the opportunity to better support clients in the nation's capital.

Just like our other 3 locations, Los Angeles, Newport Beach in Orange County and Woodland Hills, the Washington DC office located in the office towers of The Chevy Chase Pavillion, means we can meet clients in person in and around those locations. However, we also continue to provide virtual services for our clients' convenience.

**Washington D.C. Location Phone Number:  
240.963.3800**

**Pictured  
above:  
BTLG's new  
D.C. location  
opened in  
November  
2023**



Do you have a tax law related topic that you would like to share or is there a topic that you would like our BTLG team to write about in our next newsletter? Send an email to the editor:  
[afferreira@bragertaxlaw.com](mailto:afferreira@bragertaxlaw.com)

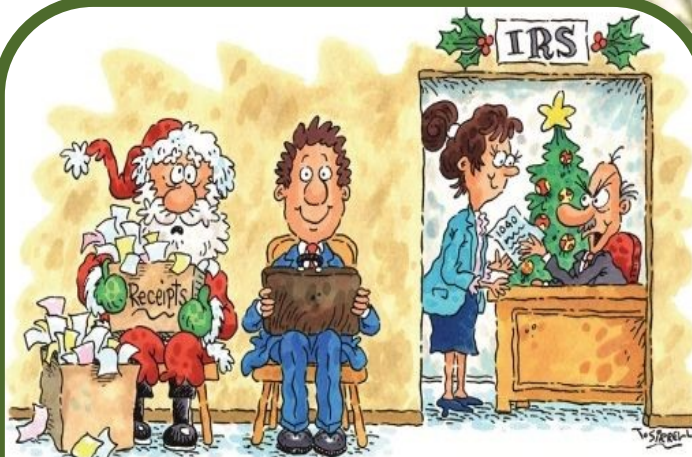


## Have You Met Sam Vincent?

Sam Vincent has been a dedicated member of the Brager Tax Law Group (BTLG) for over two years now as an administrative clerk. He graduated from California State University, Northridge, in 2020 with a Bachelor's degree in English Creative Writing.

Outside of the office, Sam channels his creativity into writing and his creativity extends to the stage as well reflected by his strong passion for theatre.

In addition to writing and theatre, Sam enjoys the serene world of birdwatching. This hobby exemplifies his patience and attention to detail. As a valued member of our team, Sam hopes to continue growing alongside our organization for many years to come and we are excited to see what the future holds for him at Brager Tax Law Group.



"This audit should be a snap! The accountant for some guy named K.Kringle claims he racked up 3,562,012 miles of business travel in one night!"