

# TAX CONTROVERSY RESOLUTION GROUP



# Tax Controversy Resolution Group

Are your unresolved tax problems interfering with your ability to conduct your business, perform the duties of your job, or are they affecting your personal life? If you answered yes to any of these questions, then consider contacting Marcum's Tax Controversy Resolution Group (TCR).

We specialize in teaming with businesses, individuals, their attorneys and accountants to satisfy unresolved tax disputes with Federal, State and local jurisdictions.

of responsibility and defend your position. It would be prudent for you to contact the group as soon as notification arises since time constraints are imposed in responding to these assessments.

It is common for taxpayers to procrastinate or even ignore dealing with their unresolved tax issues because they have neither the time nor the expertise to resolve them. However, ignoring these issues will not alleviate them — but more than likely will compound them further. In fact, by delaying your response and action, you may be sacrificing your rights as a taxpayer. Many actions are under strict time constraints, allowing only 30-90 days to respond or risk having liens and levies imposed.

Marcum's TCR Group specializes in teaming with businesses, individuals, their attorneys and accountants to satisfy unresolved tax disputes with Federal, State and local jurisdictions. We employ our extensive experience in selecting the strategies that are essential in obtaining the most favorable results.

## **OFFER IN COMPROMISE**

The Offer In Compromise (OIC) program is for taxpayers who do not have, and will not have in the foreseeable future, the income, assets, or means to pay their tax liability in full. As your representative, we will file an Offer In Compromise, which, in many situations, permits you to settle an outstanding tax obligation for less than the full amount owed.

## **VOLUNTARY DISCLOSURES**

The Voluntary Disclosure Program allows you, or your business, that may have an unpaid tax liability or an unfulfilled filing requirement, to disclose your liability voluntarily. The procedures that TCR implement, allows you to fulfill these obligations and prevent the imposition of severe penalties in most cases.

## **RESPONSIBLE PARTY ASSESSMENT DEFENSE**

Taxing authorities impose severe penalties on individuals who are directly responsible for the non-payment of trust fund taxes that include sales taxes and payroll taxes. The group will assess your level

## **AUDIT DEFENSE SERVICES**

TCR believes that the best defense is to begin with a strong offense. Many taxpayers do not realize that they have the right to be represented by professionals who are specialists in handling tax audits from the inception of notification. It is not necessary for you to personally appear before taxing authorities. Our approach is grounded in extensive preparation and research throughout every stage of the audit process, enabling us to achieve the best results possible.

## **DEFERRED PAYMENT ARRANGEMENTS**

Upon receipt of an assessment or bill, taxpayers may believe that full payment must be made within a short period of time. This is not always the case. TCR will negotiate on your behalf to institute a liberal payment arrangement that better suits your disposable cash flow.

## **PENALTY ABATEMENT REQUESTS**

Taxpayers believe that once a penalty is assessed it is due and payable. Often, penalties are assessed in error or calculated incorrectly. The Group will determine the reason for the penalty assessment and verify calculations. If reasonable cause exists, we will pursue an action that generally results in an abatement of the penalties.

## **RELEASES OF LIENS AND LEVIES**

Through TCR's extensive experience in dealing with various taxing authorities, liens and levies can be released before any loss of taxpayer funds.

## **INNOCENT SPOUSE RELIEF**

Many times spouses have balances that are due to taxing authorities caused by understatements of tax that are attributable to a current or former spouse's intentional disregard to withhold pertinent information. Our team of professionals can help you resolve these balances if you did not have prior knowledge of them.

This communication has been prepared for informational purposes only. It is intended to inform the reader about the subject matter addressed and our Firm's capabilities in this area. This not to be used or interpreted as tax or professional advice. Those seeking such advice should contact a member of our firm to establish a client relationship.

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