Agostino & Associates

September 2015

Monthly Journal of Tax Controversy

Contents

Upcoming Free Events

Advocacy with the Appeals Office
October 6 RSVP: goo.gl/wiYiwd
Hackensack, NJ

International Tax & Reporting Cross Border Transactions
October 22 RSVP: goo.gl/N0LOiO
Mahwah, NJ

Substantiation of Deductions in Tax Cases
November 3 RSVP: goo.gl/FuFRWp
Hackensack, NJ

Civil & Criminal Tax Penalties
December 1 RSVP: goo.gl/yrmhpe
Hackensack, NJ

Non-Traditional Tax Advocacy
January 5 RSVP: goo.gl/NmzBI1

A Call For Change: The Need for a Grassroots Movement to Educate Congress About Taxpayer and Tax Professional Challenges Resolving IRS Issues

Cutting the IRS budget has been all the rage in Washington recently, and proponents of those cuts may point to the current funding — $10.9 billion for fiscal year 2015[1] — as more than sufficient. However, those behind the budget cuts may not appreciate the extent to which customer service has been made to absorb the brunt of the cutbacks. These customer service cuts, which have frustrated the entire taxpaying community, have been a special disservice to self-represented and low-income taxpayers, who rely upon the Service's free assistance most often. Moreover, the impact of the funding cuts was felt almost immediately by both taxpayers in need of assistance, and the tax professionals retained to resolve IRS disputes, to whom the service cutbacks have added obstacles to resolution that are very real. And the fact that this has occurred despite the inclusion of "Quality Service" as a right in the IRS' 2014 Taxpayer Bill of Rights emphasizes the need

(Continued on page 2)

(Continued from page 1)
for Congress to enact legislation that codifies taxpayer's rights, as called for by National Taxpayer Advocate Nina Olson in her 2013 and 2014 Annual Reports.

As a result, it is the Taxpayers Assistance Corporation's recommends that all of the groups representing taxpayers who encounter service delays, or other account-related issues including return processing issues, delays receiving tax refunds, identity theft, violations of taxpayer rights, or not-for-profit approval delays, to contact their Senator or Congressperson's constituent services representatives to aid the process. Not only will the taxpayer likely benefit from more attentive and personalized customer service, utilizing constituent services to assist with the resolution of taxpayer account issues is also the best way for unsatisfied taxpayers to educate their representatives as to the impact of the budget cuts. The reality is that this kind of grassroots movement is needed in order to focus Congressional attention on the he challenges faced by the taxpayer and tax professional community.

However, on the bright side, how often can it be said that a grassroots movement is certain to succeed? In the Taxpayers Assistance Corporation's experience working with constituent services staffs, one of the benefits has been that any frustrations or inefficiencies are conveyed up the chain within the Member's office until it is clear that the constituent's representative is aware of the challenges encountered in resolving the taxpayer's issues with the IRS. The Taxpayers Assistance Corporation has found the result to be that both Members and their staffs come to appreciate the systemic taxpayer service problems which have been blamed on the budget cuts. As a result, not only does the taxpayer engaging the representative benefit, but so does any other constituent who subsequently approaches the Member's office in need of assistance regarding a tax-account related problem. On a global scale, engaging elected officials in their constituent's tax-account related issues serves the noble cause of identifying and terminating bad actors and finally ending the unacceptable practices that the IRS' 2014 Taxpayer Bill Rights sought to ban.

In sum, taxpayer engagement of elected officials and staff as an advocate to resolve account-related issues is a win/win, due to dual benefits | that result from | representatives' firsthand exposure to the devastation that the IRS' current resource allocation has wrecked upon taxpayer services. In the process, it advances the National Taxpayer Advocate's call for legislation enacting taxpayer rights.

Below is the contact information for a few of the constituent services staff which we have found both enthusiastic and responsive to handling constituent tax account-related advocacy issues, in the offices of Members representing New York and New Jersey:

(Continued on page 3)

(Continued from page 2)

<u>NEW YORK</u>:

Senator Charles Schumer
Attn: IRS Caseworker Joyce Chang, 780 Third Ave, Suite 2301,
New York, NY 10017. Tel: (212) 486-4430 / Fax: (202) 228-2838.

Senator Kirsten Gillibrand
Attn: IRS Caseworker Chelsea Lemon, 780 Third Avenue, Suite 2601,
New York, NY 10017. Tel: (212) 688-6262 / Fax: (866) 824-6340.

Congresswoman Carolyn Maloney [12th District – NYC]
Attn: IRS Caseworker Tricia Shimamura, 1651 3rd Avenue, Suite 311,
New York, NY 10128-3679. Tel: (212) 860-0606 / Fax: (212) 860-0704.

Congressman Dan Donovan [11th District – Staten Island & Brooklyn]
Attn: IRS Caseworker Giuseppe Deserio, 265 New Dorp Lane, 2nd Floor,
Staten Island, NY 10306. Tel: (718) 351-1062 / Fax: (718) 980-0768.

<u>NEW JERSEY:</u>

Senator Robert Menendez
Attn: IRS Caseworker Tim Hillmann, One Gateway Center, #1100,
Newark, NJ 07102. Tel: (973) 645-3030 / Fax: (973) 645-0502.

Senator Cory Booker
Attn: IRS Caseworker Dinesh Sury, One Gateway Center, 23rd Floor
Newark, NJ 07102. Tel: (973) 639-8700 / Fax: (973) 639-8723.

Congressman Scott Garrett [5th District - Bergen County]
Attn: IRS Caseworker Christina Garfinkle, 266 Harristown Rd, Suite 104
Glen Rock, NJ 07452. Tel: (201) 444-5454 / Fax: (201) 444-5488.

Congressman Bill Pascrell [9th District - Bergen County/Hackensack]
Attn: IRS Caseworker Shannon McGee, 2-10 North Van Brunt St.
Englewood, NJ 07631. Tel: (201) 935-2248 / Fax: (973) 523-0637.

(Continued on page 4)

(Continued from page 3)

For readers in other states and Congressional districts, you may locate your Members of Congress by entering your zip code at http://www.house.gov/representatives/find/ for the House of Representatives, and by selecting your state at http://www.senate.gov/general/contact_information/senators_cfm.cfm for the Senate. As the priority of each Member's constituent services staff is to resolve issues from within the district, it is not surprising that a taxpayer stands to realize the most success by engaging the Members of Congress who represent that taxpayer's state or district.[2]

The Taxpayers Assistance Corporation encourages tax professionals to forward this information to their peers and invite questions about referring taxpayer account-related cases to constituent service.

1. Jeanne Sahadi, *IRS warns of tax refund delays*, CNN MONEY, Jan. 16, 2015, http://money.cnn.com/2015/01/13/pf/taxes/tax-refund-delay/index.html.
2. In fact, the Ethics Rules that govern Members of the House of Representatives instruct Members against devoting official resources to provide casework for individuals who live outside their representative districts.

MONTHLY TAXPAYERS ASSISTANCE CORPORATION TIP: COMPROMISE OF A COMPROMISE

When a taxpayer is unable to pay the full balance of an accepted offer amount, unable to pay the balance of a contingent liability under a collateral agreement, or even unable to pay back an erroneously issued refund which may be refunded, the taxpayer may be able to secure a Compromise of a Compromise rather than default on the original offer. If a taxpayer can establish that payment of the balance due would risk extreme hardship, the IRS may either: (1) Adjust the payment terms of the OIC; (2) Formally compromise the existing compromise; or (3) Obtain managerial approval to settle the OIC for the amount already paid and not default the OIC. However, in order to secure a compromise on a compromise, the taxpayer must demonstrate both an inability to fully pay and risk of extreme hardship, as IRM, Pt. 5.8.9.5 (Apr. 23, 2015) requires that a proposal to compromise the balance of an accepted offer rest on Doubt as to Collectability (DATC), DATC with special circumstances (DATCSC), or effective tax administration (ETA).

https://docs.google.com/document/d/17GGGvjtiz7PAtW_ZgYHDoL8iEoAFSs4PCzeuKgyLS0c/edit

- Desa Lazar, Esq. Taxpayers Assistance Corporation

COLLATERAL SANCTIONS FOR TAX NON-COMPLIANCE

By Frank Agostino, Esq.
Jeffrey Dirmann, Esq.[1]

I. <u>Introduction</u>

As budgets tighten, taxing authorities are on the lookout for creative ways to improve tax compliance and increase revenue collections. On the federal level, the voluntary compliance rate currently sits at just over 83%.[2] The 17% of taxpayers who fail to pay over what they legally owe are responsible for a federal tax gap of around $450 billion annually.[3] Traditionally, in non-criminal cases, taxing authorities have imposed monetary penalties and interest to drive compliance.[4] By example, both the IRS and New York state impose a late payment penalty of 0.5% per month that can rise as high as 25% of the tax owed.[5] In addition to the late payment penalty, both the IRS and New York state impose a litany of other penalties, including flat-rate percentage penalties of up to 75% of the amount due.[6] However, despite the many monetary penalties in force, the federal tax gap has remained constant for at least the last 15 years. Taxpayers still fail to pay what they owe.[7]

Recently, federal and state taxation authorities have expanded their penalty arsenal to include "collateral sanctions." Authors have identified collateral sanctions as possessing three key characteristics, (1) they rescind a or deny of government benefit or privilege; (2) enforcement is delegated to some other non-tax agency; and (3) they are in addition to normal monetary penalties.[8]

While the United States may not resort to the most extreme lengths possible (e.g., imposition of the death penalty for tax non-compliance[9]), we have seen some serious collateral sanctions unveiled for tax non-compliance. One example of a harsh collateral consequence imposed on non-resident aliens who fail to meet their tax obligations is that U.S. immigration policy allows for their deportation.[10] The law, which permits deportation for conviction of an aggravated felony, includes an offense that either: (1) involves fraud or deceit in which the loss to the victim or victims exceeds $10,000; or (2) is described in Section 7201 of the Internal Revenue Code (the "IRC" or the "Code") (relating to tax evasion) in which the revenue loss to the Government exceeds $10,000.[11] The federal government has successfully argued that criminal tax fraud under I.R.C. § 7206 is an aggravated felony that subjects resident aliens to removal from the United States.[12]

While these sanctions, including the forcible removal from the United States, may seem severe (and they are), most collateral sanctions do relate to privileges of citizenship. Take, for example, the privilege of maintaining a United States passport. A United States passport may be one of the most deeply ingrained privileges regarding one's status as an American, and provides the ability

(Continued on page 6)

(Continued from page 5)

to travel freely and return to the United States. The rights associated with a United States passport have been described as practically constitutional.[13] However, recent efforts seek to condition the privilege of a passport on compliance with tax laws. In 2012, Senator Hatch first proposed revoking passports held by those individuals owing more than $50,000 in delinquent taxes.[14] Subsequent proposals have included the filing of a lien, in addition to owing more than $50,000, as a prerequisite of revoking a passport.[15] Notably, all the IRS must do to file a Notice of Federal Tax Lien is (1) assess a liability, and (2) send a Notice and Demand for Payment.[16] If the liability is not paid within 10 day, the IRS can file the lien. To date, revoking passport for tax non-compliance has not drawn enough support to pass both the House and Senate.

Another privilege that elected officials have sought to condition on tax compliance is government contracting. The Government Accountability Office ("GAO") has identified thousands of companies that are awarded billions of dollars of government contracts who significant amounts of delinquent taxes.[17] The GAO further estimates that the total amount of unpaid taxes owed by those same beneficiaries of government work exceeded $5 billion.[18] For his part, President Obama has stated a desire to use that delinquent tax money to pay for investment in schools, health care and energy and has noted that some particularly bold tax scofflaws used the money received by government contract to buys boats, cars and vacation homes.[19] However, as in the case of the passport revocation proposal, the effort to end awarding federal government business to tax evaders is still a work in progress.

Some jurisdictions are not so forgiving to businesses who are delinquent in their tax responsibilities. For example, New Jersey law prohibits the issuance of a liquor license to any person who has failed to pay any tax, including sales tax.[20] New Jersey can also seek to revoke a current license for the failure to pay any tax.[21] Because New Jersey is like sixteen other states that put a quota on the number of liquor licenses they will issue, the license itself is very valuable.[22]

II. <u>New York State License Suspension Program</u>

The federal government is not alone in utilizing collateral sanctions to encourage tax compliance. Many residents of New York have recently become aware that the New York State Department of Taxation and Finance ("Tax Department") has been sending out Orders of Suspension or Revocation to New York taxpayers notifying them that their normal driving privileges will be revoked.

The initiative, first announced by Governor Cuomo in August 2013, is aimed to encourage individuals who owe significant back taxes to satisfy their obligations. Under the program, a New York State driver's license may be suspended when a taxpayer's past-due tax liability exceeds $10,000. In announcing the program, the Governor's message could not have been clearer: "[t]ax

(Continued on page 7)

(Continued from page 6)

scofflaws who don't abide by the same rules as everyone else are not entitled to the same privileges as everyone else. These worst offenders are putting an unfair burden on the overwhelming majority of New Yorkers who are hardworking, law-abiding taxpayers."[23]

The statutory basis for the program is provided in Section 171-V of the New York Tax Laws, and authorizes the Tax Department and the Department of Motor Vehicles ("DMV") to enter into an agreement by which they established a program to suspend the drivers' licenses of seriously delinquent taxpayers–i.e., "taxpayers with past-due tax liabilities equal to or in excess of ten thousand dollars." "Tax liabilities" refers to any tax, surcharge, or fee administered by the commissioner, or any penalty or interest due on these amounts owed by an individual with a New York driver's license. A "driver's license" means any license issued by the department of motor vehicles. "Past-due tax liabilities" means any tax liability or liabilities which have become fixed and final such that the taxpayer no longer has any right to administrative or judicial review.[24] The suspension program targets taxpayers who have already been given all of the rights and privileges to challenge the past due tax and have either failed to do so or were unsuccessful resolving their tax liabilities.

A. <u>How Does the License Suspension Program Work?</u>

The Tax Department remains responsible for the determination that a tax is owed and that a taxpayer is subject to the license revocation program. Once that determination has been made, the Tax Department notifies the taxpayer of the past-due liabilities no later than sixty days prior to the date of proposed suspension with (1) a clear statement of the past-due tax liabilities; (2) a statement that Tax Department will notify the DMV of the taxpayer's name, social security number or any other number that can be used to identify the taxpayer; (3) a statement identifying the ways by which the taxpayer can avoid suspension by fully paying what they owe or entering into satisfactory payment arrangements; (5) a statement identifying the right to protest the notice; (6) a statement that the suspension will continue until the liabilities are paid in full or satisfactory payment arrangements are made; and (7) any other information that may be relevant.[25] Taxpayers whose wages are already being garnished for the payment of past-due tax liabilities or past-due child or spousal support payments are not subject to notice of potential suspension.

After the sixty-day notice period expires and either no protest has been filed or the taxpayer failed to fully pay or make satisfactory payment arrangement, the Tax Department will notify the DMV that the taxpayer's license shall be suspended. Taxpayer who failed on more than one occasion within the past twelve months to comply with the terms of a current payment arrangement are not entitled to the sixty-day notice.

(Continued on page 8)

(Continued from page 7)

B. <u>Appealing the Suspension</u>

Taxpayers are not given a second bite at the apple. Because taxpayers who have been referred to the DMV for license suspension have (presumably) already been afforded numerous opportunities to challenge the tax or collection thereof, protesting the suspension is onerous. Taxpayers have no right to challenge the determination in court nor do they have any legal recourse against the Tax Department.[26] The grounds for administrative challenge that a taxpayer may raise are limited to:

(1) that the individual to whom the notice was provided is not the taxpayer at issue;

(2) the past-due tax liabilities were satisfied;

(3) the taxpayer's wages are being garnished by the department for the payment of the past-due tax liabilities at issue or for past-due child support or combined child and spousal support arrears;

(4) the taxpayer's wages are being garnished for the payment of past-due child support or combined child and spousal support arrears pursuant to an income execution issued pursuant to section 5241 of the civil practice law and rules ["Income execution for support enforcement"];

(5) the taxpayer's driver's license is a commercial driver's license as defined in section 501-a of the vehicle and traffic law; or

(6) the department incorrectly found that the taxpayer has failed to comply with the terms of a payment arrangement made with the commissioner more than once within a twelve month period for the purposes of subdivision three of this section.[27]

In other words, the taxpayer's challenge is limited to whether or not the Tax Department made a mistake, whether the taxpayer meets the specific criteria of the statute, or whether the taxpayer is entitled to relief from joint or several liability, also known as innocent spouse relief.[28] Filing a petition in Bankruptcy Court also stays the collection of the tax generally under the automatic stay provision of the Bankruptcy Code.[29]

C. <u>Suspension Is Not an Absolute Bar to Driving</u>

In the event that a taxpayer's license is suspended under the program, the individual may still apply for a restricted use license.[30] Restricted use licenses are issued only if a valid license is

(Continued on page 9)

(Continued from page 8)

incident to a taxpayer's employment, business, trade, occupation or profession, or to a taxpayer's travel to and from a class or course at an accredited school, college or university or at a state approved institution of vocational or technical training or enroute to and from a medical examination or treatment as part of a necessary medical treatment for such participant or member of his household, as evidenced by a written statement to that effect from a licensed medical practitioner.[31]

D. Taxpayers with Unfiled Returns

The drivers' licenses suspension program relates only to those taxpayer with fixed and determinable tax debts. However, practitioners may be presented with a taxpayer with years of unfiled returns. For those taxpayers, a voluntary disclosure may be the best option. Provided that the taxpayer meets the criteria, they can enter into the voluntary disclosure program and file the delinquent returns with sufficient assurances that there will not be a criminal prosecution. Because the taxpayer must enter into an agreement with New York State in order to complete the voluntary disclosure, the taxpayer should not be immediately subject to the license suspension program. A taxpayer who fails to fulfill the payment arrangements would be subject to the license suspension program.

E. The Program Has Been More Successful Than Expected

At the time New York State's license suspension initiative was unveiled, it was initially estimated that the program would result in the collection of around $26 million in the first year and $6 million per year thereafter. However, within roughly the first eight months of the program, New York State collected $48 million, far exceeding even advocate's expectations. To date, approximately 54,000 individuals have been notified that their licenses were at risk due to unpaid taxes. Of those, over 22,000 have paid in full or have made arrangements to resolve their debt. Out of the remainder, approximately 21,000 people have had their licenses suspended, with the rest determined to be ineligible for suspension. As a result of its efforts, New York State has been able to collect over $225 million since the program was implemented. Also, it must be noted that participation in New York State's Offer in Compromise Program has grown tremendously during this time, which appears to be a result of the deterrent effect of the successful license suspension program. Moreover, California, Massachusetts, Maryland and South Carolina have all followed suit and implemented their own license suspension programs. It is fair to assume that other states are likely looking to the success New York has enjoyed as they determine whether to implement programs in their own states.

(Continued on page 10)

(Continued from page 9)

III. <u>Suspension or Revocation of Professional Licenses</u>

While not yet a direct collateral sanction of tax non-compliance, professionals are sometimes disappointed to find out the their failure to comply with the tax laws may result in them losing their license to practice. For example, courts in New York have found that the failure to file personal income tax returns and pay the tax due violates Rule 8.4 of the Rules of Professional Conduct for attorneys in New York.[32] Several states require the suspension of a medical license when the physician owes delinquent taxes.[33] Minnesota's statute is quite severe in that it allows the state to revoke a license if a taxpayer owes the state more than $500. Consider the potential high cost of not being able to practice law or medicine for even one month. This is on top of the potential for the damage to your reputation as a result of a license's suspension. Keep in mind that the tax debt does not disappear once the a taxpayer's license is suspended.

IV. <u>Conclusion</u>

Because of recent successes, it appears that collateral sanctions for tax non-compliance are here to stay and will likely be expanded. Considering the publicity surrounding the success of New York State's license suspension program, taxing authorities will likely seek even more creative sanctions which may be imposed on tax evaders. If you have any further questions regarding the collateral sanctions of tax non-compliance, please contact Frank Agostino or Jeffrey Dirmann at Agostino & Associates.

---

1. Frank Agostino, Esq. is the Principal of and Jeffrey Dirmann, Esq. is an associate at Agostino & Associates, P.C. in Hackensack, New Jersey.
2. IR-2012-4 (2012).
3. *Id*.
4. *See* I.R.C. §§ 6651 and 6654. The Code also includes criminal penalties for the willful non-payment of tax. *See* I.R.C. § 7201.
5. I.R.C. § 6651(a)(2); N.Y. TAX LAW § 685 (McKinney).
6. I.R.C. § 6663.
7. It should be noted that collateral consequences for failure to follow the Internal Revenue Code are not limited solely to private citizens. Section 1203 of the Restructuring and Reform Act of 1998 created statutory authority for termination of IRS employees for misconduct in the performance of their duties. Section 1203, codified at I.R.C. § 7804, provides for termination of any employee who commits one of the "Ten Deadly Sins" including 1) the falsification of documents; 2) assault/battery; 3) misuse of Section 6103 (Confidentiality and disclosure of returns and return information); 4) threat of audit; 5) seizure violations; 6) infringement of constitutional rights; 7) harassment/retaliation; 8) discrimination; 9) failure to file; and 10) understatement of liability.
8. Joshua D. Blank, *Collateral Compliance*, 162 U. PA. L. REV. 719 (2014), *available at* http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2032788##.

(Continued on page 11)

(Continued from page 10)

9. In 2011, China officially removed tax evasion from the list of crimes punishable by death. *See* Chris Hogg, *China Ends Death Penalty for 13 Economic Crimes*, BBC NEWS, Feb. 21, 2011, http://www.bbc.com/news/world-asia-pacific-12580504.
10. 8 U.S.C. § 1227(a)(2)(A)(iii).
11. 8 U.S.C. § 1101(a)(43)(M)(ii).
12. *See* Kawashima v. Holder, 132 S. Ct. 1166 (2012).
13. Robert W. Wood, *Coming Soon: No Travel or Passport If You Owe the IRS*, FORBES TAXES, Feb. 5, 2015, http://www.forbes.com/sites/robertwood/2015/02/05/coming-soon-no-travel-or-passport-if-you-owe-irs/.
14. *See Memo to Reporters & Editors: Hatch Amendment Filed to Tax Portion of Two-Year Surface Transportation Bill*, WOOD LLP TAX ALERT, Feb. 7, 2012, *available at* http://www.woodllp.com/Publications/Articles/TaxAlert/Hatch.pdf.
15.Wood, *supra* note 13.
16. *See* I.R.C. § 6321; I.R.M., pt. 5.17.2.3 (Dec. 12, 2014).
17. President Barack Obama, *Remarks by the President before Signing the Tax Delinquency Memorandum*, THE WHITE HOUSE, Jan. 20, 2010, https://www.whitehouse.gov/photos-and-video/video/tax-accountability-government-contracts#transcript.
18. *Id*.
19. *Id*.
20. N.J. STAT. ANN. § 33:1-33 (West).
21. N.J. STAT. ANN. § 33:1-31 (West).
22. Dan Newcomb, *Liquor License Quotas: Supply, Demand, and Value*, LIQUORLICENSENEWS.COM, June 26, 2014, http://liquorlicensenews.com/liquor-license-quotas-supply-demand-and-value/.
23. Press Release, *Governor Cuomo Announces Initiative to Suspend Driver Licenses of Tax Delinquents Who Owe More Than $10,000 in Back Taxes*, NEW YORK STATE – GOVERNOR ANDREW M. CUOMO, Aug. 5, 2013, http://www.governor.ny.gov/news/governor-cuomo-announces-initiative-suspend-driver-licenses-tax-delinquents-who-owe-more-10000.
24. N.Y. TAX LAW § 171-V(1) (McKinney).
25. *Id*.
26. *Id*.
27. N.Y. TAX LAW § 171-V(5) (McKinney).
28. N.Y. TAX LAW § 654 (McKinney). The New York State innocent spouse statute mirrors the federal version.
29. *See* 11 U.S.C. § 362.
30. N.Y. VEH. & TRAF. LAW § 530 (McKinney).
31. *Id*.
32. In re Liberti, 967 N.Y.S.2d 850 (App. Div. 2013).
33. Blank, *supra* note 8, at 741 (citing MINN. STAT. § 270C.72 (2012) "(mandating the revocation of an individual's medical license if he owes taxes, penalties, or interest and the taxing authority notifies the medical licensing board)"; MO. REV. STAT. § 324.010 (2012) (same); VT. STAT. ANN. tit. 32, § 3113(f) (West, Westlaw through 2013–2014 General Assemb. First Sess.) (same)).

FATCA v. Myth: Agostino & Associates' Answers to Your FAQs About FATCA, IRS Enforcement and Why Americans Overseas Should Comply with U.S. Tax Laws

By Frank Agostino, Esq.
Brian Burton, Esq.
Esha Dahake[1]

We continue to get questions from return preparers, clients and prospective clients about Internal Revenue Service ("IRS") enforcement of United States tax laws against Americans that reside or have assets outside the U.S. Prior issues of our newsletter have addressed many of the frequently asked questions ("FAQ") concerning offshore bank accounts; those articles remain available on our website.[2] This article answers our readers' FAQs concerning Foreign Account Tax Compliance Act ("FATCA"), the practical impact of FATCA on Americans living overseas, the renunciation of U.S. citizenship, and our current recommendations for U.S. taxpayers residing overseas that want to get into compliance.

At the outset, FATCA cannot be understood in a vacuum; it must be evaluated in the context of the IRS Mission.[3] The IRS mission includes taking the steps reasonably necessary to eliminate the "tax gap" – the difference between the tax dollars that are owed by U.S. taxpayers and those that are actually collected. Both Congress and the IRS believe that the failure of the 8.7 million United States taxpayers living outside the United States to comply with U.S. tax laws[4] is a significant contributor to the tax gap. FATCA is not a new tax. Instead, it is an effort by the U.S. government to detect and curtail offshore tax evasion.

MYTH v. FACT # 1: FATCA imposes no new taxes on U.S. citizens living abroad.

U.S. taxpayers living outside the U.S. have always been required to comply with U.S. tax laws. A federal tax return is required from all U.S. citizens whose total worldwide gross income exceeds the minimum threshold set by the IRS for a given year. (For 2014, the minimum was $10,150 for a single taxpayer under the age of 65.)[5] U.S. tax laws have always required the filing of tax returns for transfers with foreign corporations,[6] foreign partnerships,[7] foreign-owned U.S. entities,[8] foreign trusts and gifts,[9] and more. Americans residing in the U.S. and living abroad that have foreign account totaling $10,000 or more are obligated them to file an FBAR each year by June 30. Also unchanged by FATCA is that for over 80 percent of Americans abroad who timely file their U.S. returns, no U.S. taxes due.[10] The foreign tax credit,[11] foreign tax deduction,[12] and the foreign earned income exclusion[13] for the most part eliminate double taxation of a U.S. taxpayer's foreign income.

(Continued on page 13)

(Continued from page 12)

FATCA added a requirement that individuals whose specified foreign assets (including any financial account maintained by a foreign financial institution) exceed $50,000 on the last day of the tax year (or $75,000 at any time during the tax year) file a Form 8938, *Statement of Specified Foreign Financial Assets*.[14] The Form 8938 added no new taxes.

What FATCA does is encourage U.S. taxpayers' voluntary compliance with the income tax laws by requiring third-party information reporting and by increasing penalties for non-compliant taxpayers. Stated another way, FATCA imposes on Foreign Financial Institutions ("FFI") reporting requirements for foreign financial accounts held by U.S. persons and entities with U.S. owners similar to what U.S. law requires of U.S. financial institutions. Indeed, except for the requirement to file Form 8938,[15] FATCA imposes no new obligations on U.S. citizens living abroad.

The real reason that FATCA is controversial is that the information-sharing required by FATCA could reasonably be anticipated to assist governments detect previously undetected non-compliance by U.S. taxpayers residing abroad. In the five years since its enactment, FATCA has resulted in more than 110 intergovernmental agreements by which foreign countries require their financial institutions to share U.S. account holder information with federal tax authorities.[16] More than 145,000 financial institutions around the globe have registered with the IRS under the FATCA Registration System. This past spring marked a global tax enforcement milestone, as the IRS debuted the International Data Exchange Service (IDES) portal, by which foreign financial institutions and tax authorities may securely transmit information reports to the IRS.[17]

MYTH v. FACT # 2: FATCA will not materially increase IRS audits of U.S. taxpayers residing overseas.

First, as explained above, FATCA requires foreign financial accounts to share information about financial accounts held by U.S. taxpayers. FATCA reporting is similar to what is already required of U.S. financial institutions. FATCA does not make foreign banks an extension of the IRS (i.e., FATCA does not transform the foreign banks into the offshore enforcement arm of the United States).

Second, the IRS has had employees in embassies and consulates around to both assist U.S. taxpayers with compliance and investigate civil violations of the tax code for decades. Indeed, in 2015, the IRS actually closed its overseas taxpayer-assistance centers. Therefore, due to budgetary matters, there will be fewer audits of taxpayers residing outside the United States.

(Continued on page 14)

(Continued from page 13)

Our answer to the FAQ: FATCA is not anticipated to materially increase the IRS audits of U.S. taxpayers residing and filing returns from outside the U.S.

MYTH v. FACT # 3: FATCA will not materially affect the ability of U.S. taxpayers residing overseas to travel to and from the U.S.

Another FAQ (and myth) involves the ability of the IRS to hold taxpayers are not current with their tax obligations at the airports. The answer to this questions involves the IRS "Customs Hold" and the Writ Ne Exeat Republica. An IRS Customs Hold is intended to detain taxpayers at airports who are out of compliance with their U.S. tax obligations. More specifically, it is the Department of Homeland Security that detains a taxpayer on the Treasury Enforcement Communications System (TECS) to ask additional questions regarding their visit to the United States, and then relays this data back to the IRS. A TIGTA report published in September 2014, entitled "The Internal Revenue Service Needs to Enhance Its International Collection Efforts" confirmed that, currently, Customs Holds are extremely rare and, when used, are used against high dollar non-compliance.[18]

Similarly, although Section 7402(a) of the Internal Revenue Code ("IRC" or the "Code") authorizes the use of the Writ Ne Exeat Republica[19] (i.e., a court order allowing the government to hold someone seeking to flee from the payment of a debt), the instances of the government actually requesting a writ are very rare.[20]

Although currently most U.S. taxpayers with unpaid tax liabilities can travel internationally without fear of detention, some in Congress want to restrict the ability of non-compliant U.S. taxpayers from travelling on a United States passport. Several times over the past few years, Congress has considered bills allowing the U.S. Department of State to revoke, deny or limit passports for anyone that the IRS certifies as having a seriously delinquent tax debt in an amount in excess of $50,000.[21]

While Code Section 6039E requires individuals to provide their Social Security Numbers (SSNs) when applying for, or renewing, a passport, Congress has not yet permitted the State Department to condition passport renewals on proof of tax compliance.

MYTH v. FACT # 4: Renouncing U.S. citizenship will not excuse prior non-compliance with U.S. tax laws.

Some U.S. taxpayers that used offshore accounts to evade their tax obligations fear that FATCA will identify their non-compliance. Other Americans overseas call and explain that although they were unaware of and/or did not willfully disregard their filing obligations, they do not want to make

(Continued on page 15)

(Continued from page 14)

a Streamlined filing because they fear financial ruin by penalties designed for willfully non-compliant bad actors. Thus, a FAQ is when and whether a U.S. taxpayer residing overseas should renounce his or her citizenship.

First, a U.S. citizen is free to renounce his or her citizenship and concomitant post-renunciation obligations. Compliant U.S. taxpayers can rationally decide that the cost of citizenship exceeds the benefits of U.S. citizenship. To this end, a record 3,415 Americans renounced their citizenship in 2014, as compared with only 502 in 2012.[22]

Second, renunciation can be expensive. Renunciation requires that an individual pay all taxes due to the IRS for the last five years and a $2,350 exit fee.[23] More importantly, in the case of a taxpayer whose net worth exceeds $2,000,000, or whose income tax due over the prior five-year period averaged $157,000 or greater, the renouncing individual must also pay an exit tax that is the equivalent of a capital gains tax on all property at the time of renunciation.

Assuming that one can maneuver around the financial barriers to renunciation, an individual may renounce his or her citizenship by: (1) appearing at a U.S. Embassy or Consulate Office; (2) signing an oath of renunciation; and (3) filing Form 8854, *Initial and Annual Expatriation Information Statement*.[24] The State Department will then issue a Certificate of Loss of Nationality (COLN).[25] If there is an exit tax due, it must be paid within 90 days after the date that the COLN is issued. Moreover, a U.S. federal income tax return for the year of renunciation must be filed. And, in order comply with the continuing annual information reporting requirements established by Code Section 6039G, the expatriate must timely file Forms 8854[26] with the IRS in each of the 10 taxable years that follow renunciation.

Third, IRC § 877 provides that one's physical presence in the United States for more than 30 days during any one of the 10 taxable years following renunciation will cause the expatriate's income during that year to be taxed as though he or she was still a citizen.

Finally, those considering renunciation should understand that the U.S. Immigration and Nationality Act allows for former citizens to be denied re-entry to the United States if "it was determined by the U.S. Attorney General that the former citizen renounced their U.S. citizenship for the purpose of avoiding U.S. tax" (known as the "Reed Amendment").[27]

(Continued on page 16)

(Continued from page 15)

MYTH v. FACT # 5: The IRS can offset the Social Security checks of U.S. taxpayers residing overseas with unpaid taxes.

Another FAQ is whether the IRS can and will take all or part of the social security benefits payable to a U.S. taxpayer residing overseas. For those U.S. taxpayers residing abroad that have unpaid tax assessments, the answer is yes.

IRC § 6331(h) limits an automated levy to 15% of a taxpayer's Social Security benefits. IRC § 6331(a), however, permits levy on all wages, salary or other income (which would include Social Security). Stated simply, the IRS has the ability to issue a manual levy that can continuously takes all of the Social Security benefits payable to a U.S. taxpayer residing overseas and apply it to an unpaid tax assessment.

In most cases, a social security levy can be limited to the 15%. However, in the case of U.S. taxpayers: (a) residing abroad that had unreported Swiss accounts, and (b) that refuse to provide financial statements on IRS Form 433-A, *Collection Information Statement for Wage Earners and Self-Employed Individuals*, IRS Revenue Officers are processing manually levies and seizing non-compliant taxpayers' full social security checks.

MYTH v. FACT # 6: Quiet Disclosures have less risk than late filing pursuant to the Streamlined Filing Compliance Procedures

Many U.S. taxpayers residing outside the U.S. told us that their overseas tax professionals have counseled them to avoid the attention and potential imposition of penalties that could result from entry into the Offshore Voluntary Disclosure Program ("OVDP")[28] or filing delinquent returns pursuant to the Streamlined Filing Compliance Procedures.[29] These taxpayers ask, why shouldn't a non-willful U.S. taxpayer simply file his or her delinquent tax returns with the IRS without entering one of the programs (i.e., make a "Quiet Disclosure"), and what data do we have to support our recommendations?

For Quiet Disclosures, a recent report by the U.S. Government Accountability Office ("GAO")[30] concluded that more than 10,000 taxpayers may have successfully made Quiet Disclosures for tax years 2003 through 2008. The data review by the GAO also suggests many more taxpayers reported previously reportable foreign accounts on a recent current-year return without entering the OVDP or making a quiet disclosure for prior open years. Stated simply, these taxpayers came into compliance on a going-forward basis and may have evaded all penalties and past-due taxes and interest potentially due as a result of their past non-compliance.[31]

(Continued on page 17)

(Continued from page 16)

Notwithstanding this GAO report, whether to get into compliance on a quiet, noisy, or going-forward basis remains a subject of substantial debate. Stated simply, the success of the early 2003 through 2008 quiet disclosures should be weighed against the exchange of information pursuant to FATCA and the IRS efforts to detect and penalize U.S. taxpayers attempting to avoid penalties by filing qualified amended returns and/or making quiet voluntary disclosures.

In answer to the FAQs, we have yet to see any criminal prosecution of U.S. taxpayer residing overseas based solely on the late filing of tax returns and FBARs. We have yet to see multiple FBAR penalties based on Quiet Disclosures. We are, however, beginning to see IRS audits of quietly filed delinquent returns involving overseas U.S. taxpayers and assets. More troubling, the IRS examiners conducting the examinations of non-resident taxpayers filing delinquent returns "quietly" have created tax liabilities by denying the foreign tax credit, foreign tax deduction, and the foreign earned income exclusion based solely on the fact that the returns were filed late. The court opinions supported the IRS ability to sanction late filing by denial of otherwise allowable exclusions, deductions, and credits.[32] Similarly, the Internal Revenue Service Centers are sending penalty notices for delinquently filed information returns—even when no tax is due—when those returns are not filed pursuant to the Streamlined Filing Compliance Procedures.

Because the Streamlined Filing Compliance Procedures currently allows a U.S. taxpayer residing abroad to file past tax returns which were erroneously not previously filed and claim the foreign earned income exclusion, foreign tax credits, and foreign tax deduction as if the returns had been filed on a timely basis, we strongly recommend that non-willful taxpayers use the Streamlined Filing Compliance Procedures to get into compliance.

The Streamlined procedures are not onerous. All they require is that a taxpayer must (1) for each of the most recent three years for which the U.S. tax return due date (or properly applied for extended due date) has passed, file delinquent or amended tax returns, together with all required information returns (e.g., Forms 3520, 5471, and 8938), and (2) for each of the most recent six years for which the FBAR due date has passed, file any delinquent FBARs (FinCEN Form 114, previously Form TD F 90-22.1). The full amount of the tax and interest due in connection with these filings must be remitted with the delinquent or amended returns.[33] This is no different than a quiet filing.

For streamlined filings, however, the IRS has advised taxpayers to include, at the top of the first page of each delinquent or amended tax return, and at the top of each information return, the words "Streamlined Foreign Offshore" in red ink. The Service has said that "this is critical to ensure that your returns are processed through these special procedures."[34] Tax returns of U.S. tax-

(Continued on page 18)

(Continued from page 17)
payer residing abroad filed using the Streamlined Filing Compliance Procedures are "processed like any other return submitted to the IRS."[35]

Streamlined filings differ from a quiet disclosure, in that Streamlined filing procedures require the taxpayers to certify that the failure to report all income, pay all tax, and submit all required information returns was due to non-willful conduct.[36] If a taxpayer failed to file international information returns, but owes no additional tax, in order to avoid penalties, the taxpayer must file the delinquent information returns along with a statement establishing reasonable cause for the failure to file.[37]

Although Streamlined submissions for U.S. taxpayers residing abroad require no FBAR-based penalties, Streamlined submissions for taxpayers residing in the U.S. also require the taxpayer to pay a penalty equal to 5% of the aggregate high balance of overseas accounts during the past three years.

Conclusion

There are lots of myths about FATCA. FATCA does not create new taxes nor does it currently restrict U.S. taxpayers' right to travel.

The fact that the IRS has more complete information on U.S. taxpayers residing overseas that it has ever had is not a myth. The fact that the IRS is looking to collect more taxes form U.S. taxpayers residing overseas is not a myth. The fact that the IRS has the ability to punish non-compliant and non-cooperative U.S. taxpayer's residing overseas is not a myth.

Against this background, we continue to recommend to our non-compliant, but nonwillful U.S. taxpayers residing overseas that they consider getting into compliance using the Streamlined Filing Compliance Procedures. If nothing else, as noted humorist Dave Barry commented, "[w]e'll try to cooperate fully with the IRS, because, as citizens, we feel a strong patriotic duty not to go to jail."[38]

***This article is based on questions received from readers. Keep emailing us, and we will do our best to answer them in future issues.

---

1. Frank Agostino, Esq. is Principal of, and Brian D. Burton, Esq. is an Associate at, Agostino & Associates, P.C. Esha Dahake is a Summer Intern at the Taxpayer Assistance Corp., the public service division of Agostino & Associates.

(Continued on page 19)

(Continued from page 18)

2. *See, e.g.*, Frank Agostino & Brian D. Burton, *In the Interest of Full Disclosure: With Whom Can You Speak About Your Foreign Accounts?* in our March 2015 newsletter, *available at* http://www.agostinolaw.com/wp-content/uploads/2015/03/AA-Newsletter-2015-March.pdf; Frank Agostino & Lawrence A. Sannicandro, *Recent Developments in FATCA Compliance*, in our May 2015 newsletter, *available at* http://www.agostinolaw.com/wp-content/uploads/2015/05/AA-Newsletter-2015-May.pdf.
3. *The Agency, its Mission and Statutory Authority*, IRS.GOV, http://www.irs.gov/uac/The-Agency,-its-Mission-and-Statutory-Authority (last reviewed or updated Jan. 23, 2015).
4. U.S. DEP'T OF STATE, BUREAU OF CONSULAR AFFAIRS, BY THE NUMBERS: PASSPORTS, INTERNATIONAL TRAVEL, VISAS (2014), *available at* http://travel.state.gov/content/dam/travel/CA%20by%20the%20Numbers-%20May%202015.pdf
5. *See* IRS Pub. 17, *Your Federal Income Tax* (2014), *available at* http://www.irs.gov/publications/p17/ch01.html#en_US_2014_publink1000170392. (Table 1-1.2014 Filing Requirements for Most Taxpayers). A two-month extension is automatically granted to citizens living abroad, placing the filing due date on June 15 (interest charged on amount of tax due). An additional extension until October 15 can be requested.
6. Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation*, available *at* http://www.irs.gov/pub/irs-pdf/f926.pdf; Form 5471, *Information Return of U.S. Persons With Respect To Certain Foreign Corporations*, *available at* http://www.irs.gov/pub/irs-pdf/f5471.pdf.
7. Form 8865, *Return of U.S. Persons With Respect to Certain Foreign Partnerships*, *available at* http://www.irs.gov/pub/irs-access/f8865_accessible.pdf.
8. Form 5472, *Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*, *available at* http://www.irs.gov/pub/irs-pdf/f5472.pdf.
9. Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*, *available at* http://www.irs.gov/pub/irs-pdf/f3520.pdf, and Form 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner*, *available at* http://www.irs.gov/uac/About-Form-3520A.
10. *See* Am. Citizens Abroad, *Issues*, AM. CITIZENS ABROAD: THE VOICE OF AMS. OVERSEAS, https://americansabroad.org/issues/ (last updated June 22, 2015).
11. Tax Topics, *Topic 856 – Foreign Tax Credit*, IRS.GOV, http://www.irs.gov/taxtopics/tc856.html (last reviewed or updated May 12, 2015).
12. *Foreign Tax Credit – Choosing To Take Credit or Deduction*, IRS.GOV, http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Tax-Credit---Choosing-To-Take-Credit-or-Deduction (last reviewed or updated Nov. 14, 2014).
13. Foreign Earned Income Exclusion, IRS.GOV, http://www.irs.gov/Individuals/International-Taxpayers/Foreign-Earned-Income-Exclusion (last reviewed or updated Feb. 23, 2015).
14. Form 8938, *Statement of Specified Foreign Financial Assets*, *available at* http://www.irs.gov/pub/irs-pdf/f8938.pdf.
15. *Id.*
16. For a list (and links) to all intergovernmental agreements in effect under FATCA, see http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx (last updated Sept. 8, 2015).
17. *See* Press Release, IRS, *IRS Launches International Data Exchange Service; Supports Reporting Under FATCA and Intergovernmental Agreements* (Jan. 12, 2015), I.R. 2015-01, http://www.irs.gov/uac/Newsroom/IRS-Launches-International-Data-Exchange-Service-FATCA; Press Release, IRS, *New! FATCA IDES Gateway Opens* (Mar. 2, 2015), I.R. 2015-08, http://content.govdelivery.com/accounts/USIRS/bulletins/f458b9# First.
18. Press Release, Treasury Inspector General for Tax Administration, *Report: IRS Must Enhance its International Collection Efforts* (Sept. 30, 2014), http://www.treasury.gov/tigta/press/press_tigta-2014-25.htm. For the full report, see TREASURY INSPECTOR GEN. FOR TAX ADMIN., 2014-30-054, THE INTERNAL REVENUE SERVICE NEEDS TO ENHANCE ITS INTERNATIONAL COLLECTION EFFORTS (2014), *available at* https://www.treasury.gov/tigta/auditreports/2014reports/201430054fr.pdf.
19. IRM, pt. 5.21.3.3 (Dec. 4, 2013).
20. Keith Fogg, *Holding People Hostage for the Payment of Tax – Writ Ne Exeat Republica*, PROCEDURALLY TAXING, Feb. 11, 2014, http://www.procedurallytaxing.com/holding-people-hostage-for-the-payment-of-tax-writ-ne-exeat-republica/.
21. Robert W. Wood, *Coming Soon: No Travel Or Passport If You Owe IRS*, FORBES, Feb. 5, 2015, http://www.forbes.com/sites/robertwood/2015/02/05/coming-soon-no-travel-or-passport-if-you-owe-irs/.

(Continued on page 20)

(Continued from page 19)

22. Sophia Yan, *A record 3,415 Americans ditch their passports*, CNN MONEY, Feb. 17, 2015, http://money.cnn.com/2015/02/12/pf/americans-expat-citizenship-passports/.
23. *Renunciation of U.S. Nationality*, TRAVEL.STATE.GOV – U.S. DEP'T ST., BUREAU CONSULAR AFF., http://travel.state.gov/content/travel/english/legal-considerations/us-citizenship-laws-policies/renunciation-of-citizenship.html (last visited Sept. 11, 2015).
24. Form 8854, *Initial and Annual Expatriation Statement*, *available at* http://www.irs.gov/pub/irs-pdf/f8854.pdf.
25. *Advice about Possible Loss of U.S. Nationality and Dual Nationality*, TRAVEL.STATE.GOV – U.S. DEP'T ST., BUREA-CONSULAR AFF., http://travel.state.gov/content/travel/english/legal-considerations/us-citizenship-laws-policies/citizenship-and-dual-nationality.html (last visited Sept. 11, 2015).
26. Form 8854, *supra* note 24.
27. Alexander Marino, *Renouncing your U.S. citizenship: Is divorcing Uncle Sam right for you?* MOODYGARTNER TAX LAW, Mar. 19, 2013, http://www.moodysgartner.com/renouncing-your-u-s-citizenship-is-divorcing-uncle-sam-right-for-you/?utm_source=Mondaq&utm_medium=syndication&utm_campaign=View-Original; *see* 8 U.S.C. § 1182(a)(10)(E).
28. *How to Make an Offshore Voluntary Disclosure*, IRS.GOV, http://www.irs.gov/uac/How-to-Make-an-Offshore-Voluntary-Disclosure (last reviewed or updated June 16, 2015).
29. *Streamlined Filing Compliance Procedures*. IRS.GOV, http://www.irs.gov/Individuals/International-Taxpayers/Streamlined-Filing-Compliance-Procedures (last reviewed or updated Aug. 6, 2015).
30. U.S. Gov't Accountability Office, GAO-13-318, Offshore Tax Evasion: IRS Has Collected Billions of Dollars, but May be Missing Continued Evasion (2013) available at http://www.gao.gov/assets/660/653369.pdf.
31. *See* Column, Tax Matters, *GAO: Foreign account "quiet disclosures" may be much higher than detected*, J. ACCT., July 1, 2013, http://www.journalofaccountancy.com/issues/2013/jul/offshore-disclosures.html#sthash.C4mbI60C.dpuf.
32. *See, e.g.*, Espinosa v. Commissioner, 107 T.C. 146 (1996) ; Swallows Holding, Ltd. v. Commissioner, 515 F.3d 162 (3d Cir. 2008), McDonald v. Commissioner, T.C. Memo. 2015-169.
33. *U.S. Taxpayers Residing Outside the United States*, IRS.GOV, http://www.irs.gov/Individuals/International-Taxpayers/U-S-Taxpayers-Residing-Outside-the-United-States (last reviewed or updated Aug. 12, 2015).
34. *Id.*
35. Streamlined Filing Compliance Procedures, IRS.GOV, http://www.irs.gov/Individuals/International-Taxpayers/Streamlined-Filing-Compliance-Procedures (last reviewed or updated Aug. 6, 2015).
36. *Id.*
37. *See Delinquent International Information Return Submission Procedures*, IRS.GOV, http://www.irs.gov/Individuals/International-Taxpayers/Delinquent-International-Information-Return-Submission-Procedures (last reviewed or updated Oct. 9, 2014).
38. DAVE BARRY, DAVE BARRY TALKS BACK 197 (1996).

FIRM NEWS

Our firm welcomes Nicole Hamlett, Esq. and Michael Wallace, EA to the Agostino & Associates, P.C. team.

Prior to joining Agostino & Associates, Nicole served as director of the Low Income Taxpayer Clinic for Northeast New Jersey Legal Services. She received her JD from Hofstra University and LLM from New York Law School.

Michael previously worked in the pharmaceutical industry in finance and compliance operations. He has been working in the field of tax as a preparer, instructor and taxpayer representative since 2004. He received a degree in accounting from Rutgers University and has been an Enrolled Agent since 2008.

UPCOMING UNITED STATES TAX COURT CALENDAR CALLS

All Calendar Calls are Held at:

Jacob K. Javits Federal Building
26 Federal Plaza
Rooms 206, 208
New York, NY 10278

September 21, 2015 - Newark, NJ

September 28, 2015 - New York City

October 5, 2015 - Newark, NJ

October 26, 2015 - Westbury, NY

AGOSTINO & ASSOCIATES, P.C. CONTACT INFORMATION

Frank Agostino, Esq. Ext. 107
Fagostino@agostinolaw.com

Lawrence Brody. Esq. Ext. 132
Lbrody@agostinolaw.com

Brian Burton. Esq. Ext. 105
Bburton@agostinolaw.com

Jairo Cano, Esq. Ext. 144
Jcano@agostinolaw.com

Jeffrey Dirmann, Esq. Ext. 119
Jdirmann@agostinolaw.com

Nicole Hamlett, Esq. Ext. 142
NHamlett@agostinolaw.com

Eugene Kirman, Esq. Ext. 142
Ekirman@agostinolaw.com

Jeremy Klausner, Esq. Ext. 130
Jklausner@agostinolaw.com

Dolores Knuckles, Esq. Ext. 109
Dknuckles@agostinolaw.com

Tara Krieger, Esq. Ext. 118
Tkrieger@agostinolaw.com

Lawrence Sannicandro, Esq. Ext. 128
Lsannicandro@agostinolaw.com

Erica Son, Esq. Ext. 131
Eson@agostinolaw.com

Matthew Turtoro, Esq. Ext. 112
Mturtoro@agostinolaw.com

Michael Wallace, EA Ext. 143
Mwallace@agostinolaw.com

Caren Zahn, EA Ext. 103
Czahn@agostinolaw.com